




Dr. Tony Sanders, State Superintendent of Education
Dr. Steven Isoye, Chair of the Board

EQUITY • QUALITY • COLLABORATION • COMMUNITY

MEMORANDUM

TO: The Honorable JB Pritzker, Governor
The Honorable John Curran, Senate Minority Leader
The Honorable Don Harmon, Senate President
The Honorable Tony McCombie, House Minority Leader
The Honorable Emanuel "Chris" Welch, Speaker of the House

FROM: Dr. Tony Sanders 
State Superintendent of Education

DATE: April 30, 2024

SUBJECT: School Districts' Special Education Expenditures and Receipts Report as Mandated by 105 ILCS 5/2-3.145 of the School Code

Attached is the report on special education expenditures and receipts as required by 105 ILCS 5/2-3.145 of the School Code {105 ILCS 5/2-3.145} as amended by Public Act 095-0555.

If you have any questions or concerns, please contact Michael Gum, director of School Business Services, at 217-785-8779 or mgum@isbe.net.

cc: Secretary of the Senate
Clerk of the House
Legislative Research Unit
State Government Report Center

Special Education Expenditures and Receipts Report

School Code, Section 2-3.145

May 1, 2024

FOREWORD

The attached report is being submitted to comply with Section 2-3.145 of the School Code [105 ILCS 5/2-3.145] as amended by Public Act 95-0555.

Section 2-3.145 mandates that the Illinois State Board of Education (ISBE) submit to the General Assembly and the governor an annual report that designates school districts' special education expenditures, receipts, and net special education expenditures. The receipts are to be specified as local, state, and federal. The calculation utilizes data ISBE receives via school districts' Annual Financial Reports and Pupil Transportation Claims and from the Student Information System Data Warehouse (previously known as the Fall Housing Report) and the IEP-Student Tracking and Reporting (I-Star) system.

The data is limited to data sources delineated above, so this report should not be perceived as reflecting the exact amount of net special education costs incurred by each school district; it should be noted that the methodology utilized has been consistent for all 15 years that the report has been issued. Further, the report reflects only the amount of attributed special education expenditures incurred by each district compared to the amount of attributed special education revenue received as per the methodology described below. The gross expenditures are as reported in each district's 2023 Annual Financial Report (AFR). See Appendix B for an example calculation. It is also important to note that 35 school districts did not submit an AFR in time to be included in the data used for the report.

Delayed state payments have an impact on this report. Depending upon the timing of the payments, state payments may not be reflected in the fiscal year in which they should have been paid. In Illinois, 674 of 851 school districts that submit Annual Financial Reports are on the cash basis of accounting. This means that revenue receipts are recognized in the fiscal year in which they are actually received. The remaining districts are on the modified accrual basis of accounting, which recognizes revenues in the fiscal year for which they are intended as long as the revenue is received within 60 days of the end of the fiscal year.

Legislative sponsors and educational stakeholders held discussions and agreed to the following assumptions, which have been used in each report since the passage of the legislation in fiscal year 2008:

- The I-Star Report is utilized to calculate the Special Education Child Full-Time Equivalent Count. This report collects each identified special education student's enrollment in special education and the Educational Environment (EE) for each student. The EE defines a range of time the student receives regular services. For example, a student with an EE code of 02 is defined as "inside the general education classroom no more than 79 percent of the school day and no less than 40 percent of the school day." Thus, all students with an EE code of 02 are counted as receiving 60 percent special education services. The calculation for the Special Education Child Full-Time Equivalent Count would be 60 percent times the number of days the student was enrolled divided by the number of days the district was in session (for example, $60\% \times 50 \text{ days enrolled} \div 176 \text{ days in session} = .170 \text{ full-time equivalent count}$). This calculation is computed for each identified student in the district and summed up to obtain the total Special Education Child Full-Time Equivalent Count for the district.
- Expenditures that are directly related to special education services are allocated 100 percent as special education. These expenditures include special education instructional programs, special education private tuition, speech pathology and audiology services, etc.

- The ratio of Total Special Education Child Count to Total Child Count is utilized for expenditure functions that provide greater support to special education to allocate the expenditures to special education. These costs include health services, office of the principal services, etc.
- Expenditure functions related to all students are allocated utilizing the ratio of Special Education Child Full-Time Equivalent Count to the Total Child Count for each district. These costs include guidance services, board of education services, etc.
- Revenues that are directly related to special education services are allocated 100 percent as special education. These revenues include special education purposes levy, special education tuition, special education private facility reimbursement, etc.
- Revenues that are not directly related to special education services are allocated utilizing the ratio of Special Education Child Full-Time Equivalent Count to the Total Child Count for each district. These revenues include general purpose levies, Evidence-Based Funding, etc.
- ISBE does not collect the percentage of time ancillary services, such as social work, psychological, and other support services, are utilized for special education purposes. Therefore, these expenditures are allocated as follows:
 - Attendance and Social Work Services — 90 percent;
 - Psychological Services — 90 percent; and
 - Other Support Services — 5 percent.

Special Education Expenditures and Receipts Report History

Table 1 on the next page reflects the total amount calculated for the estimated net special education expenditures after deduction of a proportionate share of local funds received and specific state and federal funds received. This year, the net special education expenditures increased to \$2.7 billion compared to last year's \$2.3 billion. The variance is discussed in the Summary section.

Fiscal Year	Estimated Special Education Expenditures (A)	Proportionate Share of Local Funds (B)	State Funding (C)	Federal Funding (D)	Net Special Education Expenditures (A – B – C – D)
2008	\$4.0	\$0.9	\$1.4	\$0.4	\$1.3
2009	3.8	0.9	1.4	0.4	1.1
2010	4.4	0.9	1.5	0.7	1.3
2011	4.5	0.9	1.6	0.7	1.3
2012	4.6	0.9	1.7	0.6	1.4
2013	4.8	1.0	1.8	0.5	1.5
2014	4.9	1.1	1.8	0.5	1.5
2015	5.0	1.2	1.7	0.5	1.6
2016	5.1	1.3	1.6	0.5	1.7
2017	5.2	1.2	1.7	0.5	1.8
2018	5.4	1.4	2.0	0.6	1.4
2019	5.7	1.4	1.9	0.6	1.8
2020	6.0	1.5	1.9	0.6	2.0
2021	6.1	1.5	1.9	0.6	2.1
2022	6.6	1.6	2.0	0.7	2.3
2023	7.2	1.7	2.0	0.7	2.7

Summary of Geographic Regions

Chart 1 reflects the amount of allocated special education expenditures compared to the allocated special education revenue, per geographic region.

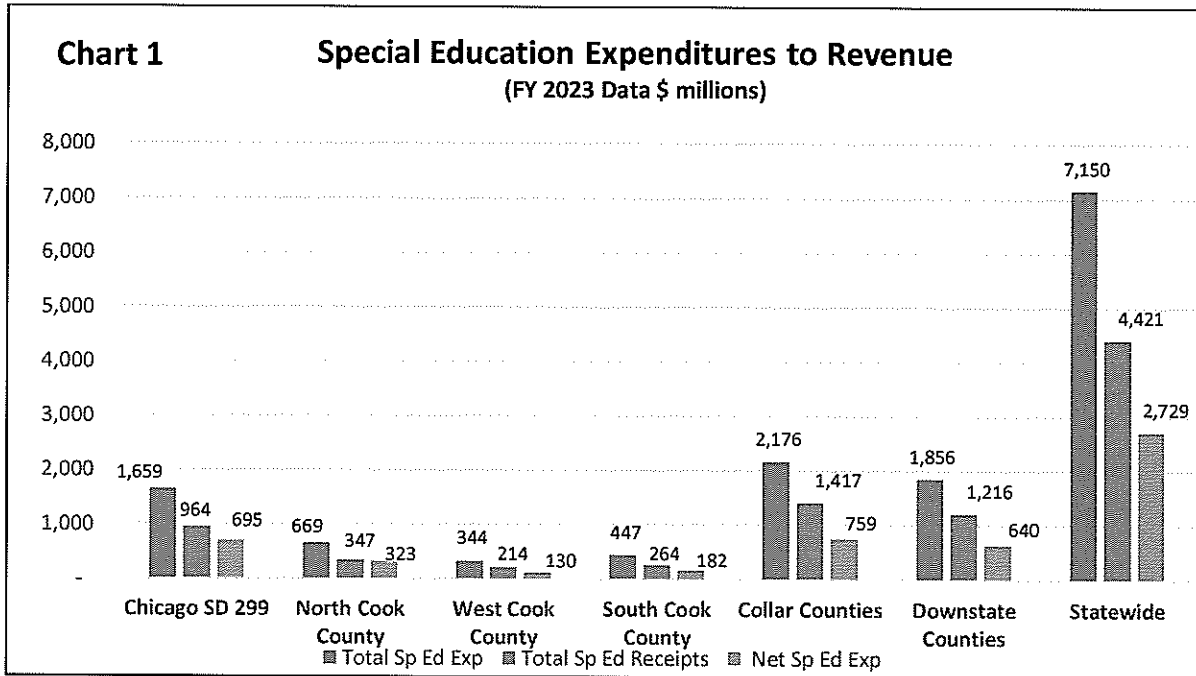
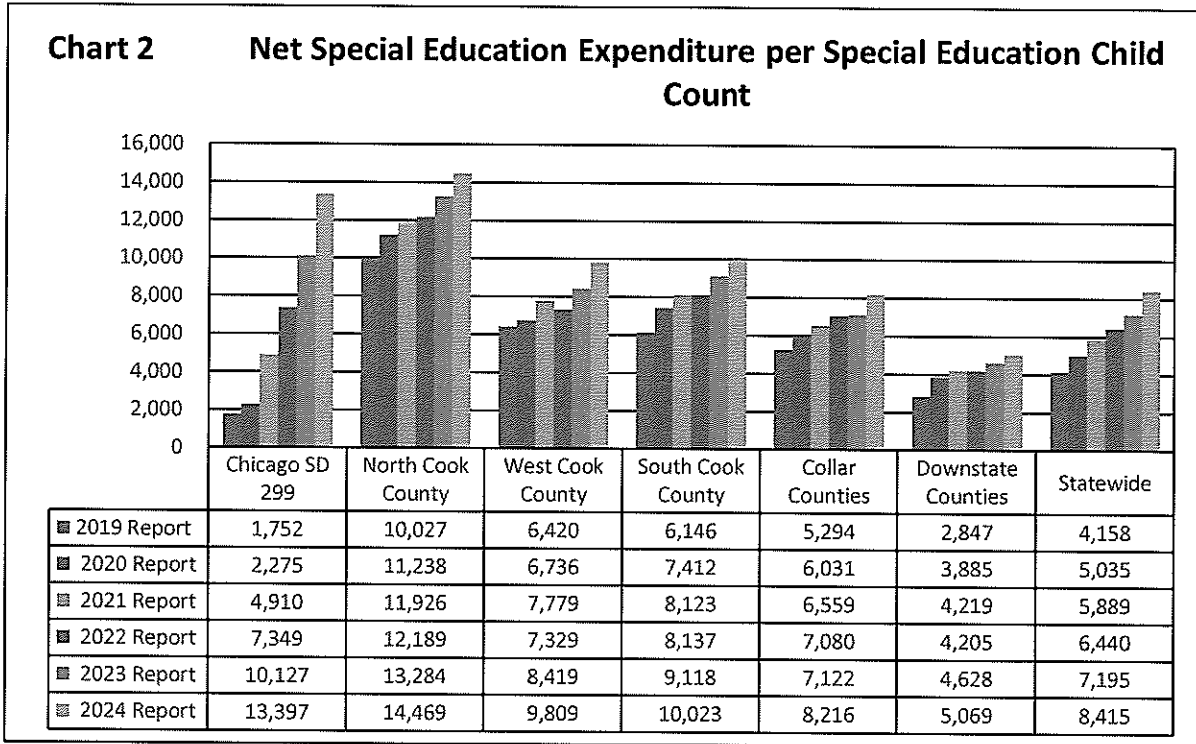


Chart 2 denotes the overall amount of net expenditures districts incur after deducting local, state, and federal revenues allocated to special education, by geographic region.



All of the geographic regions and statewide reflected an increase in the net special education expenditure per special education child cost for the 2024 report. This is due to the following:

- Special education expenditures increased 8.52 percent.
- Total special education revenue increased 4.05 percent.
- Special education enrollment decreased 0.30 percent.

In Summary

The calculations for this report are limited to the data collected by ISBE and are based upon special education student counts compared to total student counts unless actual revenue or expenditures are known. This report should not be perceived as reflecting the exact amount of net special education costs incurred by each school district, but it should be noted that the methodology utilized has been consistent for all 15 years that this report has been issued. This report is not intended to denote the amount of, or type of, special education services school districts are providing for their students. However, this report continues to demonstrate the high costs that school districts incur to provide necessary special education services to their students.

Expenditures in FY 2023 are greater than revenue for all regions of the state. See Chart 1. FY 2023 net special education expenditures increased to \$2.7 billion compared to \$2.3 billion in FY 2021. See Table 1.

Special Education Expenditures and Receipts Report

School Code, Section 2-3.145

Alphabetical Order

May 1, 2024

Illinois State Board of Education
School Business Services Department

2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures			Local Receipts			State Receipts			Federal Receipts			Total Receipts			Net Expenditures		Special Education		House		Senate	
				Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Per Child Count	Child Count	Per Child Count	District	District	District	District	District	District	District	District						
01009262026	A-C Central CUSD 262	2	89%	785,640	135,536	192,186	103,833	431,555	354,086	57	6,212	99	50													
19022004002	Addison SD 4	1	72%	13,087,162	2,748,500	3,720,268	1,635,189	8,103,957	4,983,205	754	6,609	77	39													
34049125013	Adlai E Stevenson HSD 125	4	155%	31,340,472	11,042,031	3,360,578	2,319,020	16,721,629	14,618,843	463	31,574	59	30													
21028091004	Akin CCSD 91	4	161%	206,369	81,868	39,541	52,177	173,585	32,783	25	1,311	117	59													
13014063002	Albers SD 63	1	69%	249,265	34,909	89,234	25,847	149,990	99,275	28	3,546	109	55													
44063019024	Alden Hebrew SD 19	2	83%	1,517,652	594,414	308,064	135,097	1,037,574	480,078	90	5,334	69	35													
20093017024	Allendale CCSD 17	1	63%	237,037	26,233	116,962	49,350	193,545	44,492	34	1,309	116	58													
35050065004	Allen-Otter Creek CCSD 65	4	108%	282,907	106,329	51,441	41,909	199,679	83,229	18	4,624	106	53													
07016126002	Alsip-Hazlgrn-Caklwn SD 126	4	102%	6,326,923	2,879,171	1,086,759	957,303	4,923,233	1,403,690	318	4,414	35	18													
03025010026	Altamont CUSD 10	1	70%	1,512,552	178,952	599,235	286,671	1,064,859	447,693	154	2,907	107	54													
41057011026	Alton CUSD 11	1	72%	24,197,717	4,455,953	9,727,049	2,895,449	17,078,451	7,119,266	1509	4,718	111	56													
28037235026	AlWood CUSD 225	4	116%	860,717	285,750	184,651	115,600	586,001	274,716	64	4,292	93	47													
47052272026	Amboy CUSD 272	3	91%	2,258,929	414,427	574,375	242,993	1,231,795	1,027,134	115	8,932	74	37													
30091037004	Anna CCSD 37	1	70%	1,991,406	200,520	807,110	219,970	1,227,600	763,806	167	4,574	118	59													
30091081016	Anna Jonesboro CHSD 81	1	65%	1,528,123	207,300	521,223	164,522	893,045	635,078	102	6,226	118	59													
28037226026	Annawan CUSD 226	3	94%	708,804	194,129	154,804	110,246	459,179	249,625	54	4,623	93	47													
34049034004	Antioch CCSD 34	2	80%	10,741,889	3,140,821	2,603,001	667,326	6,411,148	4,330,740	483	8,966	64	32													
34049102004	Aptakisic-Tripp CCSD 102	4	102%	11,696,686	1,480,901	1,400,298	1,404,455	4,285,654	7,411,032	323	22,944	59	30													
07016145002	Arbor Park SD 145	1	73%	3,862,663	369,905	1,156,587	359,152	1,885,644	1,977,019	181	10,923	38	19													
11021306026	Arcola CUSD 306	2	81%	1,788,646	259,663	668,243	120	1,175,018	613,628	178	5,114	101	51													
39055001026	Argenta-Oreana CUSD 1	1	70%	1,179,821	234,745	2,890,586	386,364	3,511,694	(2,331,873)	318	7,223	21	11													
07016217016	Argo CHSD 217	1	71%	10,748,344	4,730,884	2,850,944	869,456	8,451,284	2,297,060	788	15,054	53	27													
05016025002	Arlington Heights SD 25	3	98%	21,140,933	4,234,530	3,301,548	1,742,342	9,278,421	11,862,513	12	12,806	101	51													
54092252017	Armstrong Twp HSD 225	4	176%	268,405	72,397	27,543	14,788	114,729	153,676	11	5,341	101	51													
54092061003	Armstrong-Ellis Cons SD 61	4	112%	173,117	49,326	29,659	35,383	114,368	58,749	11	1,797	109	55													
11021305026	Arthur CUSD 305	3	98%	2,543,829	768,511	833,344	401,848	2,003,704	539,765	202	2,672	101	51													
13095015004	Ashley CCSD 15	4	103%	320,824	54,541	142,054	50,567	247,162	73,662	41	1,797	109	55													
47052275026	Ashton-Franklin Center CUSD 275	2	88%	1,211,611	207,924	184,291	61,408	641,408	570,204	66	8,639	74	37													
26029001026	Astoria CUSD 1	2	90%	794,817	145,354	342,614	100,502	588,470	206,346	82	2,516	94	47													
51065213026	Athens CUSD 213	1	68%	1,711,351	362,643	648,468	276,058	1,287,168	424,183	197	2,153	108	54													
07016125002	Atwood Heights SD 125	2	75%	2,724,773	845,376	1,054,440	204,058	2,103,875	620,898	133	4,668	35	18													
51084010026	Auburn CUSD 10	1	71%	2,195,710	314,116	939,505	376,059	1,629,680	566,030	191	2,964	108	54													
31045131022	Aurora East USD 131	1	67%	41,895,819	3,938,370	19,562,620	4,700,674	28,201,664	13,694,155	2020	6,779	50	25													
31045129022	Aurora West USD 129	1	69%	40,849,079	12,237,810	12,783,805	5,268,855	30,290,471	10,558,609	2057	5,133	83	42													
05016037002	Avoca SD 37	4	148%	3,258,390	661,746	452,434	211,253	1,325,433	1,932,957	100	19,330	18	9													
51084005026	Ball Chatham CUSD 5	2	74%	9,993,572	1,809,139	2,803,299	1,472,303	6,084,741	3,908,830	713	5,482	95	48													
34049106002	Bannockburn SD 106	4	234%	494,818	110,916	63,179	35,563	209,658	285,160	22	12,962	58	29													
34049220026	Barrington CUSD 220	4	121%	39,496,145	9,209,809	8,501,252	2,625,450	20,336,512	19,159,634	1631	11,747	52	26													
13014057002	Bartleson SD 57	1	64%	118,081	14,479	59,681	42,272	116,431	1,649	14	118	110	55													
48072066002	Bartonville SD 66	2	75%	1,020,182	479,523	304,402	113,455	897,380	122,802	18	1,480	91	46													
31045101022	Batavia USD 101	4	103%	21,039,440	8,484,527	4,229,902	2,837,857	15,532,286	5,487,154	964	5,692	83	42													
34049003004	Beach Park CCSD 3	1	66%	9,326,637	2,707,039	3,350,068	508,773	6,565,880	2,760,757	437	6,318	61	31													
01009510206	Beardstown CUSD 15	1	66%	4,615,440	229,891	2,308,461	501,848	3,040,200	1,575,240	332	4,745	99	50													
03025020026	Beecher City CUSD 20	3	100%	437,512	115,372	202,959	155,231	473,562	(36,050)	54	(668)	107	54													
56099200126	Beecher CUSD 200U	1	64%	4,126,483	709,905	1,116,088	308,628	2,134,621	1,991,862	211	9,440	29	15													
50082119002	Belle Valley SD 119	1	63%	3,543,640	383,572	1,709,584	522,250	2,615,406	928,234	311	2,985	113	57													
50082118002	Belleville SD 118	1	68%	15,121,217	1,368,388	6,844,224	1,808,132	10,020,744	5,100,472	1122	4,546	113	57													
50082201017	Belleville Twp HSD 201	1	65%	17,343,702	2,641,351	7,177,944	1,232,852	11,052,147	6,291,555	1017	4,586	113	57													
06016088002	Bellwood SD 88	1	70%	10,748,465	1,802,372	4,046,802	884,255	6,733,429	4,015,036	385	10,429	7	4													

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT No	District Name	Tier	Adesquacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
04004100026	Belvidere CUSD 100	1	69%	27,430,607	5,622,026	8,964,608	2,077,817	16,664,451	10,766,156	1269	8,484	68	34	
39074005026	Bement CUSD 5	4	104%	682,867	334,952	237,801	57,006	629,758	53,108	64	830	88	44	
19022025002	Bennett SD 25	4	132%	3,156,409	1,283,883	643,251	54,949	1,982,082	1,174,326	121	9,705	47	24	
21028047004	Benson CCSD 47	2	86%	7,391,870	4,817,814	1,374,806	764,103	6,956,723	435,147	411	1,059	77	39	
21028047004	Benton Cons HSD 103	1	67%	3,028,851	294,636	1,454,467	398,003	2,147,105	881,202	272	3,240	116	58	
06016087002	Berkeley SD 87	1	68%	1,302,851	412,257	590,414	206,798	1,209,469	93,382	101	925	116	58	
06016087002	Berwyn North SD 98	1	72%	12,690,812	1,932,498	3,854,595	796,200	6,583,293	6,107,519	536	11,395	7	4	
06016100002	Berwyn South SD 100	1	70%	11,785,208	588,826	4,892,173	1,429,176	6,910,175	4,875,032	529	9,216	21	11	
41057008026	Bethalto CUSD 8	1	72%	12,177,370	2,822,408	3,994,290	1,347,306	8,164,004	4,013,366	533	7,520	2	1	
13041082002	Bethel SD 82	1	67%	5,347,524	432,030	2,222,538	1,042,670	3,697,238	1,650,286	361	4,571	111	56	
34049038002	Big Hollow SD 38	1	73%	444,627	64,591	164,541	99,818	328,950	115,677	51	2,268	116	58	
54092001026	Bismarck Henning CUSD	1	66%	6,125,872	601,021	1,873,371	350,546	2,824,939	3,300,934	291	11,343	62	31	
07016206017	Bloom Twp HSD 206	1	65%	1,234,673	247,589	642,104	295,423	1,185,115	49,557	137	362	101	51	
19022013002	Bloomington SD 13	1	72%	11,489,961	2,556,892	4,108,344	1,341,280	8,006,516	3,483,445	557	6,254	80	40	
17064087025	Bloomington SD 87	4	106%	4,041,273	1,012,635	476,969	476,819	2,164,423	1,876,850	243	7,724	48	24	
17020018026	Blue Ridge CUSD 18	4	75%	14,537,224	3,218,189	4,206,592	1,684,350	9,109,131	5,428,092	1089	4,984	91	46	
13041318027	Blufford Unit School District 318	4	110%	2,176,083	448,789	468,916	234,576	1,152,290	1,023,793	113	9,060	88	44	
03003002026	Bond County CUSD 2	1	67%	953,714	122,473	363,619	146,850	622,942	330,772	92	3,595	116	58	
32046053002	Bourbonnais SD 53	1	71%	5,478,756	645,496	2,187,403	874,311	3,707,210	1,771,546	480	3,691	109	55	
24032075002	Braceville SD 75	1	67%	8,156,901	1,181,833	2,468,456	1,010,296	4,660,584	3,496,317	574	6,091	79	40	
28088001026	Bradford CUSD 1	2	84%	534,964	40,699	154,364	77,876	272,939	260,025	30	8,667	79	40	
32046030016	Bradley Bourbonnais CHSD 307	4	123%	470,168	221,731	127,253	84,925	433,908	36,260	50	725	73	37	
32046061002	Bradley SD 61	2	69%	7,958,231	975,379	2,121,328	837,467	3,934,174	4,024,057	297	13,549	79	40	
13044012004	Breese ESD 12	1	72%	5,301,922	1,017,372	1,502,828	602,799	3,122,999	2,178,923	329	6,623	79	40	
48072309026	Bremen CHSD 228	1	70%	915,652	137,433	306,532	199,619	643,585	272,068	136	2,000	109	55	
06016095002	Brimfield CUSD 309	1	88%	30,910,112	5,795,511	10,350,260	2,007,391	18,153,162	12,756,950	921	13,851	30	15	
06016095002	Brown County CUSD 1	1	70%	1,401,488	530,990	312,536	168,760	1,012,226	389,256	104	3,743	93	47	
50082188022	Brookfield Lagrange Park SD 95	1	61%	4,205,848	1,379,088	1,005,460	346,773	2,731,321	1,478,527	232	6,373	2	1	
07016157002	Brooklyn UD 188	2	76%	475,857	23,550	134,568	48,578	206,696	269,161	11	24,469	113	57	
01005001026	Brookwood SD 167	1	70%	4,261,306	390,223	1,323,582	349,354	2,063,159	2,198,147	167	13,163	29	15	
03026201026	Brown County CUSD 1	2	85%	1,197,829	233,419	403,854	356,080	993,352	204,477	146	1,401	99	50	
40007042026	Brussels CUSD 42	1	66%	1,032,177	65,338	343,060	121,763	530,161	502,016	81	6,198	110	55	
21044043003	Buncombe Cons SD 43	4	107%	389,599	77,903	125,580	57,316	260,799	128,800	16	8,050	100	50	
07016110002	Burbank SD 111	1	73%	1,113,856	100,294	497,692	31,552	823,442	290,414	18	964	117	59	
28006340026	Bureau Valley CUSD 340	1	68%	15,171,399	2,624,7	49,555	225,456	9,302,806	5,868,593	646	9,085	22	11	
07016154502	Burnham SD 154-5	3	98%	3,390,058	667,219	1,059,225	356,708	2,083,153	1,306,906	238	5,491	73	37	
28062170026	Bushnell Prairie City CUSD 170	1	71%	810,468	241,051	845,310	239,725	1,326,085	1,610,224	193	8,343	71	36	
19022053002	Butler SD 53	4	184%	2,936,309	441,571	214,578	92,069	748,218	1,613,626	69	5,932	89	45	
47071216026	Byron CUSD 226	4	119%	4,438,704	1,529,647	902,967	392,465	2,825,079	1,613,626	272	5,554	114	57	
50082187026	Cahokia CUSD 187	2	78%	12,665,405	887,388	6,079,133	1,383,258	8,349,779	4,313,626	777	9,912	118	59	
30002001022	Cairo USD 1	4	115%	1,774,953	120,141	638,301	193,805	952,247	822,706	83	9,912	118	59	
40007040026	Calhoun CUSD 40	1	63%	916,652	96,366	387,533	194,223	678,123	238,529	110	2,168	100	50	
07016155002	Calumet City SD 155	1	73%	3,527,723	223,573	1,123,546	473,437	1,820,557	1,707,166	159	10,737	34	17	
07016132002	Calumet Public SD 132	2	77%	2,609,954	244,066	1,517,690	413,138	2,174,894	435,060	133	3,271	28	14	
28037227026	Cambridge CUSD 227	2	74%	770,762	179,436	234,865	159,282	573,583	197,179	77	2,561	93	47	
26029066025	Canton Union SD 66	2	80%	8,077,743	1,398,473	2,932,262	815,557	5,146,291	2,931,451	497	5,898	94	47	
49081036002	Carbon Cliff-Barstow SD 36	2	78%	762,673	75,935	363,066	102,552	541,553	221,121	69	3,205	71	36	

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures			Receipts			Total Receipts	Expenditures	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
				Local Receipts	State Receipts	Federal Receipts	Local Receipts	State Receipts	Federal Receipts							
30039165016	Carbondale CHSD 165	1	72%	3,556,324	957,958	326,640	1,880,134	595,536	326,640	1,880,134	1,676,189	204	8,217	118	59	
30039095002	Carbondale ESD 95	1	66%	5,962,455	1,780,527	603,588	3,830,933	1,446,819	603,588	3,830,933	2,131,522	324	6,579	118	59	
40056001026	Carlinville CUSD 1	1	71%	3,003,554	450,670	400,444	1,765,254	914,141	400,444	1,765,254	1,238,300	274	4,519	108	54	
13014001026	Carlyle CUSD 1	2	79%	2,212,059	487,432	565,678	1,790,054	736,944	565,678	1,790,054	422,005	238	1,773	110	55	
20097005026	Carmi-White County CUSD 5	1	71%	4,265,960	1,611,519	687,871	3,721,934	1,422,543	687,871	3,721,934	544,027	321	1,695	116	58	
20083002026	Carrier Mills-Stonefort CUSD 2	1	65%	1,123,379	65,598	159,091	743,645	518,957	159,091	743,645	379,733	103	3,687	117	59	
40034001026	Carrollton CUSD 1	2	80%	1,324,592	152,714	440,610	801,690	1,303,539	440,610	801,690	522,901	104	5,028	100	50	
21100005026	Cartersville CUSD 5	1	62%	3,467,664	445,582	601,631	2,350,752	1,303,539	601,631	2,350,752	1,116,913	397	2,813	118	59	
26034317004	Carthage ESD 317	1	72%	778,836	106,167	136,512	453,744	211,065	136,512	453,744	325,091	63	5,160	94	47	
44063026004	Cary CSD 26	1	72%	7,411,407	2,189,383	911,850	5,182,180	2,080,908	911,850	5,182,180	2,229,226	480	4,644	63	32	
11012004C26	Casey-Westfield CUSD 4C	2	74%	1,888,902	234,867	331,590	1,345,694	779,237	331,590	1,345,694	543,208	148	3,670	102	51	
07016146004	Cass SD 63	3	96%	3,001,018	475,503	198,923	1,329,819	655,393	198,923	1,329,819	1,671,199	105	15,916	82	41	
19022180004	CCSD 146	3	97%	11,144,670	1,619,990	1,372,376	4,766,081	1,773,715	1,372,376	4,766,081	6,378,589	430	14,834	28	14	
05016062004	CCSD 180	4	133%	4,163,408	668,857	230,856	1,625,671	725,958	230,856	1,625,671	2,537,737	92	27,584	82	41	
19022089004	CCSD 62	4	129%	23,907,139	10,322,809	4,238,648	16,807,022	4,238,648	4,238,648	16,807,022	7,100,118	872	8,142	55	28	
19022093004	CCSD 89	4	102%	9,399,747	4,369,350	1,404,366	6,747,662	1,404,366	973,945	6,747,662	2,652,085	414	6,406	42	21	
19022093004	CCSD 93	4	119%	18,804,867	9,292,148	2,783,407	13,686,838	2,783,407	1,611,283	13,686,838	5,118,028	739	6,926	48	24	
19022066002	Center Cass SD 66	3	96%	3,879,221	557,842	704,292	1,562,652	704,292	300,518	1,562,652	2,316,569	164	14,125	82	41	
11087021026	Central A & M CUD 21	2	82%	2,111,127	684,722	164,804	1,799,759	890,232	164,804	1,799,759	371,368	169	2,197	107	54	
13014071016	Central CHSD 71	1	71%	1,026,149	278,468	182,459	699,169	238,242	182,459	699,169	326,980	79	4,139	109	55	
13058133002	Central City SD 133	1	60%	727,556	34,117	400,146	563,643	389,380	400,146	563,643	163,913	89	1,842	110	55	
01001003026	Central CUSD 3	2	73%	2,426,520	314,688	963,867	1,532,443	963,867	253,888	1,532,443	894,077	168	5,322	99	50	
31045301026	Central CUSD 301	1	67%	15,716,047	7,713,364	3,175,476	12,494,161	3,175,476	1,605,321	12,494,161	3,221,886	646	4,987	70	35	
32038004026	Central CUSD 4	2	78%	3,482,222	556,563	597,520	2,180,882	1,026,799	597,520	2,180,882	1,301,340	227	5,733	106	53	
50082104002	Central SD 104	2	85%	1,790,984	348,155	174,974	838,426	315,298	174,974	838,426	952,557	129	7,384	112	56	
53090031002	Central SD 51	1	66%	2,867,637	356,699	333,717	1,480,754	790,338	333,717	1,480,754	1,386,883	211	6,573	105	53	
07016110002	Central Stickney SD 110	4	132%	1,198,607	475,489	104,446	433,856	184,807	104,446	433,856	1,386,883	55	7,888	1	1	
13058200017	Centralia HSD 200	1	71%	3,732,238	1,489,495	383,550	4,457,711	2,584,666	383,550	4,457,711	(725,473)	202	(3,591)	110	55	
13058135002	Centralia SD 135	2	75%	3,817,486	546,829	782,963	3,345,438	2,015,646	782,963	3,345,438	472,048	363	1,300	110	55	
39074100026	Cerro Gordo CUSD 100	3	91%	637,153	218,443	68,734	536,227	328,205	68,734	536,227	100,926	72	1,402	88	44	
08008399026	Century CUSD 100	2	94%	742,376	189,068	141,900	630,341	299,373	141,900	630,341	112,035	68	1,648	89	45	
09010004026	Chadwick-Milledgeville CUSD 399	2	90%	35,603,722	8,631,696	4,822,072	22,441,001	8,987,234	4,822,072	22,441,001	13,162,720	1955	6,733	103	52	
56099088002	Champaign CUSD 4	1	59%	2,936,829	440,076	180,580	1,871,417	1,250,761	180,580	1,871,417	1,065,413	113	9,428	85	43	
56099017002	Channahon SD 17	4	129%	3,544,178	2,196,267	249,737	3,768,307	722,303	249,737	3,768,307	375,872	185	2,032	86	43	
11015001026	Charleston CUSD 1	1	68%	7,779,390	1,574,809	1,079,963	4,905,580	2,250,808	1,079,963	4,905,580	2,873,809	603	4,766	101	51	
45079139026	Chester CUSD 139	1	66%	2,093,484	301,390	349,491	1,620,224	969,343	349,491	1,620,224	471,260	225	2,094	115	58	
45079122019	Chester N HSD 122	2	75%	15,731	27,190	8,504	(63,463)	43,500	8,504	(63,463)	10	(6,346)	115	58		
17054061004	Chester-East Lincoln CCSD 61	3	90%	519,763	176,473	5,943	291,841	109,425	5,943	291,841	227,922	48	4,748	87	44	
15016299026	Chicago Public Schools Dist 299	2	75%	1,658,830,829	273,259,576	531,161,748	963,850,646	159,429,322	531,161,748	963,850,646	694,980,183	51875	13,397	5	3	
07016127502	Chicago Ridge SD 127-5	1	63%	6,029,947	1,107,722	553,244	4,195,649	2,534,683	553,244	4,195,649	1,834,298	317	5,786	36	18	
21028099026	Christopher USD 99	1	69%	2,876,157	124,353	670,312	2,131,731	1,337,065	670,312	2,131,731	743,426	168	4,425	116	58	
34049117016	CHSD 117	2	83%	15,276,382	3,873,434	687,667	9,773,137	5,212,036	687,667	9,773,137	5,505,245	453	12,153	61	31	
44063155016	CHSD 128	4	172%	19,705,706	13,029,222	3,044,339	17,388,516	3,044,339	1,314,955	17,388,516	2,317,189	367	6,314	59	30	
34049128016	CHSD 155	2	78%	18,699,832	6,935,916	3,567,026	11,991,794	3,567,026	1,488,852	11,991,794	6,708,039	765	8,769	66	33	
07016218016	CHSD 218	2	77%	34,916,641	8,277,786	8,820,589	15,966,306	8,820,589	1,751,960	18,950,335	15,966,306	1056	15,120	36	18	
19022094016	CHSD 94	1	66%	10,798,788	2,215,618	889,715	6,243,046	3,137,713	889,715	6,243,046	4,559,742	318	14,326	49	25	
19022099016	CHSD 99	4	113%	24,338,901	4,609,559	1,551,062	14,979,415	4,609,559	1,551,062	14,979,415	9,359,586	786	11,908	81	41	
06016099002	Cicero SD 99	2	75%	37,946,591	2,229,723	18,805,715	26,228,416	5,192,977	18,805,715	26,228,416	11,718,175	1694	6,917	2	1	

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDI No	District Name	Tier	Percent of Adequacy	Expenditures			Receipts			Total Receipts	Total Expenditures	Net Expenditures	Special Education Child Count	Per Child Count	House District	Senate District
				Local	State	Federal	Local	State	Federal							
32038006026	Cisna Park CUSD 6	2	80%	615,290	145,056	130,979	77,707	353,742	261,548	63	4,152	106	53			
12013010026	Clay City CUSD 10	2	75%	617,425	100,844	218,772	129,987	449,603	167,821	58	2,893	110	55			
17020015026	Clinton CUSD 15	4	109%	6,111,046	1,450,361	1,450,361	648,173	3,503,877	2,607,169	385	6,772	87	44			
24032001026	Coal City CUSD 1	4	104%	6,232,319	1,780,447	1,452,209	626,299	3,858,955	2,373,364	426	5,571	106	53			
30091017022	Cobden SUD 17	1	69%	999,072	67,831	493,580	164,985	726,995	272,677	91	2,996	118	59			
41057010026	Collinsville CUSD 10	1	68%	19,717,253	2,804,556	7,416,192	2,258,423	12,479,170	7,238,083	1314	5,508	112	56			
28037190002	Colona SD 190	1	69%	889,403	95,783	433,961	135,010	664,754	224,649	89	2,524	71	36			
45067004026	Columbia CUSD 4	2	87%	3,304,875	707,467	934,604	724,276	2,366,348	938,528	276	3,400	115	58			
05016059004	Comm Cons SD 59	4	107%	25,272,593	5,852,612	4,251,180	2,294,614	12,399,406	12,874,187	1071	12,021	48	24			
50082196026	Comm Unit School District No 196	1	71%	2,854,649	305,234	1,263,559	354,583	1,923,376	931,273	193	4,825	114	57			
07016230013	Cons HSD 230	2	79%	38,732,351	7,510,011	8,064,890	2,651,862	18,226,763	20,505,588	1081	18,969	27	14			
07016130002	Cook County SD 130	1	73%	13,525,813	3,781,362	4,010,283	1,167,642	8,959,286	4,566,536	615	7,425	28	14			
17053426004	Cornell CCSD 426	2	84%	418,841	109,719	81,021	30,136	220,876	197,964	23	8,607	105	53			
45079001022	Coulterville USD 1	1	64%	407,465	60,206	229,733	57,284	347,223	60,243	50	1,205	115	58			
30091043004	County of Union Sch Dist No43	2	74%	777,424	47,308	401,904	136,672	585,884	191,540	76	2,520	118	59			
04101320026	County of Winnebago SD 320	1	71%	2,360,042	742,870	742,870	338,059	1,656,870	703,172	130	5,409	90	45			
53101220207	County of Woodford School	1	71%	2,169,913	567,065	640,666	272,117	1,479,848	690,085	130	5,308	105	53			
11087003A26	Cowden-Herrick CUSD 3A	2	80%	707,740	68,575	319,942	177,909	566,426	141,314	61	2,317	107	54			
21100003026	Crab Orchard CUSD 3	1	68%	771,504	119,261	328,463	109,822	557,546	213,958	84	2,547	117	59			
32038249026	Crescent Hoquios CUSD 249	4	132%	287,682	126,927	54,871	35,404	217,202	70,480	31	2,274	106	53			
47071161004	Creston CCSD 161	4	128%	164,274	86,053	28,780	28,848	143,681	20,593	19	1,084	74	37			
56099201026	Crete Monroe CUSD 201U	1	72%	26,034,305	8,533,098	8,122,783	2,274,807	18,930,688	7,103,617	1019	6,971	79	40			
53050076002	Creve Coeur SD 76	2	74%	2,128,879	133,733	735,516	169,487	1,038,736	1,090,143	104	10,482	87	44			
44063047004	Crystal Lake CCSD 47	2	77%	22,174,764	5,137,230	5,483,456	2,612,384	13,232,070	8,941,694	1143	7,823	63	32			
11018077026	Cumberland CUSD 77	1	68%	2,112,224	173,601	778,022	310,615	1,262,238	849,987	133	6,391	102	51			
26029003026	CUSD 200	3	95%	50,472,575	12,572,156	12,166,802	4,067,079	28,806,036	21,666,539	2066	10,487	47	24			
31045300026	CUSD 3 Fulton County	2	85%	1,255,903	207,069	376,079	283,115	866,263	389,640	68	5,730	94	47			
24047308026	CUSD 300	1	69%	74,131,906	42,303,729	21,503,502	8,232,804	72,040,034	2,091,871	3525	593	66	33			
01001004026	CUSD 308	1	66%	64,636,455	16,449,076	21,678,622	5,013,748	43,141,446	21,495,009	2889	7,440	75	38			
08089201026	Cypress SD 64	2	77%	1,039,160	219,989	646,688	130,957	997,634	41,526	120	346	99	50			
26034327004	Dakota CUSD 201	1	69%	1,115,535	20,205	82,417	27,965	130,587	(19,052)	24	(794)	117	59			
13014062002	Dallas ESD 327	2	78%	434,273	34,885	103,278	61,696	199,859	234,414	25	2,651	90	45			
28006980002	Dalzell SD 98	1	65%	139,786	7,313	82,776	17,514	107,603	32,183	11	2,926	76	38			
54092118024	Danville CCSD 62	2	75%	100,166	21,385	30,329	8,601	60,315	39,851	13	3,065	109	55			
19022061002	Darwin SD 118	2	75%	15,390,454	1,220,926	6,777,475	1,795,109	9,793,510	5,596,944	1019	5,493	104	52			
39055061025	Darwin SD 61	2	89%	5,089,991	996,875	870,949	415,145	2,282,969	2,807,022	250	11,228	82	41			
53009701026	Decatur SD 61	1	69%	25,007,772	2,685,472	9,540,891	3,393,766	15,620,130	9,387,642	1746	5,377	96	48			
33050082004	Deer Creek-Mackinaw CUSD 701	1	71%	2,701,541	341,847	988,711	262,522	1,593,080	1,108,461	173	6,407	87	44			
34049109002	Deer Park CCSD 82	4	158%	122,155	75,197	28,693	14,984	118,874	148,874	11	298	76	38			
16019428026	Deerfield SD 109	4	161%	12,848,068	2,713,831	1,420,869	853,102	4,987,801	7,860,267	423	18,582	58	29			
39074057026	DeKalb CUSD 428	1	71%	34,828,495	10,762,635	11,096,939	4,273,477	26,133,051	8,695,443	1494	5,820	76	38			
53097030206	Deland-Weldon CUSD 57	4	139%	418,266	190,090	57,161	61,890	309,141	109,125	92	3,410	88	44			
28006103022	Delavan CUSD 703	2	80%	1,313,859	295,980	441,207	136,613	873,800	440,059	32	4,783	87	44			
30039086003	DePue USD 103	2	75%	936,670	47,759	497,425	83,509	628,693	307,977	62	4,967	105	53			
34049076002	Desoto Cons SD 86	2	84%	672,349	85,519	169,800	100,060	355,379	316,970	33	9,605	118	59			
03025030026	Diamond Lake SD 76	3	90%	4,133,122	1,306,351	872,908	386,521	2,565,780	1,567,342	164	9,557	52	26			
35050017504	Dieterich CUSD 30	1	64%	1,030,661	87,927	450,349	923,034	1,461,309	(430,648)	90	4,785	102	51			
	Dimmick Comm Cons SD #175	4	124%	289,886	106,641	48,949	45,384	200,974	87,912	26	3,381	74	37			

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures			Local Receipts			State Receipts			Federal Receipts			Total Receipts			Net Expenditures			Special Education		Net Expenditures		House District	Senate District
				Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Child Count	Per Child Count																
53090050002	District 50 Schools	1	70%	2,412,347	255,393	1,019,543	291,487	1,566,423	845,924	174	4,862	91	46														
47052170022	Dixon USD 170	1	73%	10,747,812	1,787,189	3,660,553	1,016,123	6,463,865	4,283,947	549	7,803	74	37														
30091066022	Dongola USD 66	1	71%	716,594	56,566	303,318	98,167	458,051	258,543	68	3,802	118	59														
32038003026	Donovan USD 3	4	105%	794,806	173,442	174,741	96,518	444,701	350,105	61	5,739	106	53														
19022058002	Downers Grove GSD 58	4	101%	20,546,213	3,850,695	3,874,828	1,427,301	9,152,824	11,393,390	833	13,678	42	21														
30073300026	Du Quoin CUSD 300	1	67%	3,774,960	376,391	1,629,936	525,299	2,531,626	1,243,334	277	4,489	115	58														
48072323026	Dunlap CUSD 323	2	78%	9,837,757	1,793,435	1,788,258	560,619	4,142,312	5,695,445	832	14,634	73	37														
19024080016	DuPage HSD 88	2	87%	18,524,577	3,693,661	3,991,469	1,166,291	8,851,422	9,673,155	661	14,634	73	39														
04101322026	Durand CUSD 322	3	94%	2,374,321	1,871,808	492,686	178,323	2,542,817	(168,496)	77	(2,188)	90	45														
17053230017	Dwight Common SD 232	2	85%	1,873,562	424,264	393,086	202,217	1,019,567	853,996	115	7,426	106	53														
35050090026	Dwight Twp HSD 230	4	111%	990,580	355,657	251,260	71,608	678,525	312,055	40	7,801	106	53														
41057013002	Earlville CUSD 9	3	94%	1,536,516	401,195	335,539	108,983	845,717	690,800	100	6,908	74	37														
41057014016	East Alton SD 13	2	74%	2,660,872	244,461	961,516	294,618	1,500,595	1,160,276	173	6,707	111	56														
47098020002	East Alton-Wood River CHSD 14	2	76%	2,313,749	153,688	617,614	207,805	1,571,108	742,641	129	5,757	111	56														
08043119022	East Coloma - Nelson CESD 20	3	98%	502,601	107,532	164,724	13,547	285,803	216,798	47	4,613	74	37														
05016063002	East Dubuque USD 119	2	85%	1,511,657	434,359	371,622	274,798	1,080,780	430,878	130	3,314	89	45														
49081037002	East Maine SD 63	1	73%	15,717,931	2,729,555	3,203,010	1,773,475	7,706,041	8,011,890	691	11,595	55	28														
53090309016	East Moline SD 37	1	71%	8,665,200	913,415	2,599,565	928,810	4,441,790	4,223,411	558	7,569	72	36														
53090086002	East Peoria CHSD 309	3	98%	6,862,139	1,929,846	1,652,703	292,204	4,111,300	1,611,077	200	8,055	91	46														
05016073002	East Peoria SD 86	3	98%	1,851,441	469,355	255,352	129,337	854,044	2,463,366	454	5,426	91	46														
50082189022	East Prairie SD 73	4	104%	24,355,824	1,308,288	8,798,861	2,210,520	12,317,669	12,038,155	777	15,493	114	57														
08008308026	East St Louis SD 189	3	96%	1,635,273	394,588	398,821	264,600	1,057,959	577,314	121	4,771	89	45														
11023006026	Eastland CUSD 308	3	94%	842,578	276,179	203,848	139,917	569,944	272,634	84	3,246	102	51														
09011004026	Edgar County CUSD 6	2	88%	591,320	138,124	172,117	108,908	419,149	172,170	61	2,822	95	48														
20024001026	Edinburg CUSD 4	2	70%	181,218	892,535	239,303	239,303	1,313,056	777,608	147	5,290	116	58														
41057007026	Edward County CUSD 1	2	87%	15,284,035	3,706,234	4,130,433	2,213,829	10,050,496	5,233,539	1068	4,900	112	56														
03025040026	Edwardsville CUSD 7	2	85%	7,337,229	1,124,087	1,706,297	1,017,118	3,847,502	3,489,727	517	6,750	107	54														
30002005026	Effingham CUSD 40	2	82%	949,795	88,580	340,887	131,636	561,103	388,692	84	4,627	118	59														
53102011026	Egyptian CUSD 5	2	76%	3,859,457	569,879	1,208,504	460,114	1,620,960	1,620,960	180	9,005	105	53														
19022205026	El Paso-Gridley CUSD 11	2	110%	34,650,791	12,247,352	5,256,473	1,723,932	19,227,757	15,423,034	1637	9,422	45	23														
48072322026	Elmhurst SD 205	4	75%	1,489,468	453,850	519,695	121,982	1,095,527	393,941	106	3,716	93	47														
06016401026	Elimhurst CUSD 322	2	85%	10,618,953	3,669,535	2,786,873	1,121,240	7,577,648	3,041,305	517	5,883	77	39														
56099203004	Elimwood Park CUSD 401	1	65%	1,177,357	412,115	166,824	83,702	662,641	514,717	68	7,569	86	43														
34049033002	Elwood CCSD 203	4	102%	1,185,819	219,964	192,886	75,436	488,286	697,532	45	15,501	64	32														
47098001026	Elwood CUSD 1	4	229%	2,759,267	844,527	499,247	186,324	1,530,098	1,229,169	141	8,718	73	37														
47071269004	Esmond SD 33	4	126%	213,784	79,500	31,125	26,231	136,856	76,928	16	4,808	89	45														
53102140026	Eswood CCSD 269	4	77%	3,348,236	552,517	833,969	474,056	1,860,542	1,487,694	194	7,669	105	53														
05016065004	Eureka CUD 140	2	117%	39,292,152	9,944,953	8,018,451	2,972,990	20,936,394	18,355,759	1061	17,300	18	9														
05016202017	Evansville CUSD 65	4	114%	20,682,979	5,270,677	2,453,855	3,034,012	10,758,544	9,924,435	484	20,505	18	9														
07016231016	Evergreen Park CHSD 231	2	87%	5,619,720	1,275,068	1,423,493	404,746	3,103,307	2,516,413	164	15,344	36	18														
07016124002	Evergreen Park USD 124	2	76%	7,436,434	2,853,893	1,699,499	854,470	5,407,862	2,028,572	360	5,635	36	18														
21028135004	Ewing Northern CCSD 115	1	63%	531,574	62,463	154,988	140,248	357,698	173,876	38	4,576	116	58														
20096225016	Fairfield Comm H S Dist 225	1	68%	1,012,846	145,522	559,513	120,304	825,339	187,507	83	2,259	116	58														
20096112004	Fairfield PSD 112	1	67%	1,570,939	128,293	718,303	287,783	1,134,378	436,560	135	3,234	116	58														
56099089002	Fairmont SD 89	2	75%	2,266,819	543,583	890,042	139,320	1,572,945	693,875	88	7,885	85	43														
05016072002	Fairview SD 72	4	118%	3,505,632	2,024,329	399,752	240,344	2,664,425	841,208	138	6,096	16	8														
48072265026	Farmington Central CUSD 265	2	74%	2,913,645	563,664	991,228	343,580	1,898,472	1,015,173	250	4,061	94	47														
19022100016	Fenton CHSD 100	4	108%	6,001,795	2,204,092	982,049	386,208	3,572,349	2,429,446	220	11,043	77	39														

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Receipts				Total Receipts	Net Expenditures (21,014)	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
				Local Receipts	State Receipts	Federal Receipts	Expenditures						
13041003004	Field CCSD 3	1	70%	124,458	197,161	103,930	425,548	36	(584)	116	58		
53102006026	Fieldcrest CUSD 6	4	101%	588,326	776,372	340,890	1,705,588	145	11,480	105	53		
09010001026	Fisher CUSD 1	2	75%	1,337,827	423,421	186,770	899,617	97	438,210	101	51		
17053074027	Flanagan-Cornell Dist 74	2	78%	348,590	268,874	89,915	707,380	86	7,770	105	53		
12013035026	Flora CUSD 35	1	69%	2,778,436	1,146,762	513,918	1,948,878	301	829,558	110	55		
07016161002	Flossmoor SD 161	1	73%	9,066,102	2,775,783	768,521	6,480,292	422	2,585,810	80	40		
07016169002	Ford Heights SD 169	4	104%	956,174	305,144	166,035	674,047	46	282,127	29	15		
06016091002	Forest Park SD 91	4	167%	5,328,012	1,149,777	323,506	4,488,543	183	839,469	7	4		
07016142002	Forest Ridge SD 142	1	64%	5,711,166	1,678,108	582,175	2,881,331	321	2,829,836	28	14		
07012121026	Forrestville Valley CUSD 221	2	74%	2,087,389	802,513	229,461	1,406,456	189	680,933	89	45		
34049114002	Fox Lake GSD 114	3	97%	4,333,276	1,358,014	261,110	2,472,305	154	1,860,971	64	32		
44063003003	Fox River Grove Cons SD 3	4	105%	1,215,089	298,803	125,355	1,124,086	87	1,046	52	26		
56099157004	Frankfort CCSD 157C	4	101%	6,978,448	1,474,148	603,505	3,210,893	341	11,049	38	19		
21028168026	Frankfort CUSD 168	1	72%	5,121,409	343,947	847,609	3,575,236	427	1,546,173	117	59		
01069001026	Franklin CUSD 1	3	93%	876,843	222,766	105,458	564,949	51	3,621	100	50		
06016084002	Franklin Park SD 84	2	83%	4,639,992	870,124	525,917	3,636,557	215	6,116	20	10		
50082070004	Freeburg CCSD 70	1	73%	1,035,379	444,471	227,834	1,023,545	160	4,667	74	57		
08089145022	Freeport SD 145	1	72%	11,398,119	3,290,578	4,431,402	9,341,248	81	3,037	114	57		
34049079002	Fremont SD 79	3	98%	6,794,151	1,372,549	1,240,289	3,161,563	634	3,244	90	45		
20083001026	Galatia CUSD 1	1	66%	701,138	107,600	277,611	485,245	77	2,804	117	59		
08043120022	Galena USD 120	4	114%	2,093,208	324,195	363,504	1,601,746	112	4,388	89	45		
33048205026	Galesburg CUSD 205	1	70%	9,685,618	1,259,530	984,663	6,097,590	681	3,588,028	71	36		
20030007026	Gallatin CUSD 7	2	73%	1,724,720	613,820	230,004	1,087,334	170	3,749	117	59		
28037224026	Galva CUSD 224	2	85%	1,041,830	205,478	176,559	629,021	99	4,170	93	47		
24032072004	Gardner CCSD 72C	1	80%	920,803	57,355	64,445	430,413	35	14,011	106	53		
24032073017	Gardner S Wilmington Twp HSD 73	2	71%	1,072,742	400,044	32,836	581,833	33	14,876	106	53		
34049037002	Gavin SD 37	1	65%	2,013,040	670,329	321,004	1,408,382	148	4,086	62	31		
20096014004	Geff CCSD 14	2	80%	220,259	106,469	48,237	168,389	22	2,358	116	58		
28037228026	Geneseo CUSD 228	2	74%	4,794,978	865,864	1,044,309	2,615,753	385	5,660	73	37		
31045304026	Geneva CUSD 304	4	115%	2,662,917	8,725,541	1,667,469	14,020,477	885	9,765	83	42		
16019424026	Genoa Kingstons CUSD 424	1	68%	3,674,948	480,874	462,561	2,160,725	198	7,648	89	45		
54092004026	Georgetown-Ridge Farm CUD 4	1	72%	2,841,722	230,053	500,566	1,877,140	221	4,365	102	51		
53102069002	Germanatown Hills SD 69	1	69%	1,901,443	177,704	232,564	860,833	89	11,692	73	37		
13014060002	Germanatown SD 60	1	72%	392,024	151,796	67,767	263,060	43	2,999	109	55		
30039130004	Giant City CCSD 130	1	67%	615,562	163,576	98,875	318,140	32	9,294	118	59		
09027005026	Gibson City-Melvin-Sibley CUSD 5	2	84%	2,825,945	789,819	239,269	1,450,880	175	7,858	106	53		
09010188004	Gifford CCSD 188	3	95%	178,674	82,114	29,256	178,197	24	20	101	51		
40056007026	Gillespie CUSD 7	1	69%	3,711,209	446,721	1,803,615	2,453,664	311	4,044	108	54		
19022041002	Glen Elyn SD 41	4	114%	11,300,146	2,425,820	1,985,269	5,913,458	543	10,890	42	21		
19022087017	Glenbard Twp HSD 87	3	94%	36,557,069	9,357,006	6,723,065	18,355,757	1177	15,464	42	21		
05016225017	Glenbrook HSD 225	4	154%	31,123,262	8,128,752	2,822,135	15,084,703	711	22,558	17	9		
05016035002	Glenwood SD 35	4	184%	5,017,590	967,052	392,594	1,874,121	174	18,066	57	29		
05016034004	Glenview CCSD 34	3	100%	20,861,342	3,182,585	2,007,269	13,618,308	524	25,988	17	9		
05016067002	Golf 67	4	102%	3,038,137	849,042	342,095	1,352,269	139	12,129	15	8		
21044001026	Goreville CUD 1	1	68%	979,712	143,699	112,980	646,742	89	332,970	117	59		
19022062002	Gower SD 62	4	113%	4,172,525	903,266	299,805	1,837,866	148	15,775	82	41		
35030095004	Grand Ridge CCSD 95	4	109%	644,829	240,304	109,450	560,590	50	1,685	76	38		
41057009026	Granite City CUSD 9	2	74%	21,885,694	3,542,317	9,580,826	15,735,818	1563	3,935	111	56		

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT_No	District Name	Tier	Adequacy	Percent of	Expenditures		Local Receipts		State Receipts		Federal Receipts		Total Receipts		Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
					2,774,741	845,481	665,418	1,510,899	1,263,842	166	7,614								
50082110004	Grant CCSD 110	1	70%	2,774,741	845,481	665,418	1,510,899	1,263,842	166	7,614	113	57							
34049124016	Grant CHSD 124	1	68%	9,622,011	1,191,340	3,047,798	707,743	4,946,881	304	15,379	64	32							
32046006026	Grant Park CUSD 6	2	89%	815,216	279,601	225,291	125,615	630,506	59	3,131	34	17							
34049036002	Grass Lake SD 36	4	159%	1,187,457	296,798	219,649	88,711	605,158	44	13,234	64	32							
34049046004	Grayslake CCSD 46	1	68%	17,380,250	2,266,715	5,083,913	1,756,753	9,107,381	942	8,272	62	31							
34049127016	Grayslake CHSD 127	2	77%	14,814,191	4,236,417	3,630,435	706,458	8,573,311	475	13,139	62	31							
20097001026	Greenfield CUSD 1	2	80%	863,628	139,083	330,532	108,258	577,874	85	3,362	116	58							
01075004026	Greenfield CUSD 10	2	76%	859,361	163,264	237,301	153,692	554,258	82	3,721	100	50							
34049056002	Griggsville-Perry CUSD 4	2	83%	1,158,887	132,519	395,609	156,519	684,647	92	5,155	100	50							
28006502017	Gurnee SD 56	2	79%	9,222,611	3,109,323	1,727,685	802,357	5,639,365	431	8,314	60	30							
26034328024	Hall HSD 502	1	69%	1,137,901	369,734	447,731	109,264	926,729	81	2,607	76	38							
20033010026	Hamilton CCSD 328	1	69%	1,456,614	127,127	339,411	162,725	629,263	99	8,357	94	47							
49081029002	Hamilton Co CUSD 10	2	74%	2,157,977	347,983	957,852	359,134	1,664,969	253	1,949	116	58							
20035001026	Hampton SD 29	1	70%	372,086	62,594	116,050	54,157	232,802	31	4,493	72	36							
04101122022	Hardin County CUSD 1	2	75%	1,384,714	153,827	653,898	256,654	320,334	130	2,464	117	59							
50082175002	Harmony Emge SD 175	2	75%	29,327,059	6,323,842	7,223,009	2,658,011	16,204,862	1495	8,777	90	45							
20083003026	Harrisburg CUSD 3	1	67%	2,396,218	303,329	729,454	289,530	1,322,313	169	6,354	113	57							
44063096002	Harrison SD 36	1	69%	5,463,440	397,066	2,235,055	655,674	3,287,795	416	5,230	117	59							
44063050026	Hartsburg Emden CUSD 21	1	71%	1,989,412	472,775	555,706	128,813	1,157,294	105	7,925	64	32							
44063050026	Harvard CUSD 50	3	100%	259,909	108,563	71,963	88,021	268,547	18	(8,638)	87	44							
53060126026	Harvard CUSD 50	1	65%	8,289,319	2,463,655	3,662,211	942,022	7,087,888	394	3,100	69	35							
34049073004	Havanna CUSD 126	2	83%	3,074,720	714,429	977,360	374,180	2,065,969	238	4,238	94	47							
35059005026	Hawthorn CCSD 73	3	91%	15,144,361	3,177,427	3,313,884	876,429	7,776,621	648	12,001	59	30							
09010008026	Henry-Senachwine CUSD 5	4	103%	1,667,164	372,753	488,471	151,200	1,012,423	117	654,741	105	53							
32046002026	Heritage CUSD 8	4	108%	805,469	196,403	288,041	139,175	603,619	66	5,596	105	53							
17064004026	Herrin CUSD 4	1	66%	5,023,629	529,861	2,315,409	780,567	3,625,837	508	2,752	118	59							
16019426026	Herscher CUSD 2	3	93%	5,344,586	990,727	1,356,352	607,211	2,954,290	295	8,103	79	40							
50082116002	Heyworth CUSD 4	1	70%	2,358,886	256,894	889,423	233,589	1,379,906	116	978,980	87	44							
41057005026	Hiawatha CUSD 426	3	97%	1,288,660	308,853	472,170	127,897	908,920	79	4,807	89	45							
03068003026	High Mount SD 116	2	76%	1,163,632	304,244	418,809	103,952	827,005	82	4,105	113	57							
06016093002	Highland CUSD 5	2	73%	7,125,753	1,260,099	2,594,824	922,266	4,777,189	649	3,619	109	55							
16019429026	Hillsboro CUSD 3	1	70%	4,038,237	774,855	1,193,785	589,312	2,557,952	429	3,451	108	54							
19022181004	Hillside SD 93	4	119%	2,669,245	845,022	469,281	220,451	1,534,754	108	10,505	7	4							
48072328003	Hinckley Big Rock CUSD 429	2	87%	2,666,360	1,083,551	667,492	198,854	1,949,897	138	5,192	70	35							
56099033004	Hinsdale CCSD 181	4	148%	13,328,484	2,209,258	2,060,093	1,286,757	7,772,375	501	15,514	45	23							
07016153002	Hollis Cons SD 328	4	147%	24,803,179	8,332,302	3,702,448	988,593	13,023,343	598	19,699	82	41							
48072328003	Homer CCSD 33C	4	227%	310,241	185,640	26,460	20,779	232,878	28	2,763	93	47							
07016233016	Homewood Flossmoor CHSD 233	3	97%	14,425,296	4,028,573	2,833,932	1,371,760	8,223,265	755	8,200	37	19							
07016153002	Homewood SD 153	1	70%	13,202,332	2,545,362	4,446,729	1,133,010	8,125,102	411	12,353	30	15							
04101207016	Hononegah CHD 207	1	65%	7,208,766	1,236,554	2,039,056	522,904	3,798,513	368	9,267	30	15							
54092011026	Hoopeson Area CUSD 11	1	71%	5,158,966	2,227,414	1,642,080	644,896	4,514,390	288	2,238	90	45							
4407016150022	Hoopeson Area CUSD 157	2	74%	5,335,952	349,440	1,612,404	763,397	2,725,241	313	8,341	101	51							
12017001026	Hooten Schur Memorial SD 157	1	72%	2,897,602	656,390	819,353	397,462	1,873,205	109	9,398	34	17							
48072321026	Huntley Comm Sch Dist 158	2	81%	1,012,078	131,208	257,379	107,938	496,525	74	6,967	102	51							
48072327026	Huntley Central USD 321	1	70%	4,572,855	1,037,249	1,630,102	347,208	3,014,558	452	3,448	73	37							
53060189026	Illini Bluffs CUSD 327	2	80%	1,989,553	424,348	534,688	304,469	1,263,505	147	4,939	93	47							
26034307016	Illini Central CUSD 189	2	89%	2,640,635	428,234	802,802	326,863	1,557,899	182	5,949	94	47							
	Illini West H 5 Dist 307	1	71%	870,492	163,598	270,187	117,030	550,815	48	6,660	94	47							

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT_No	District Name	Tier	Adequacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
16019425026	Indian Creek CUSD 425	4	105%	1,669,028	1,040,385	487,633	193,991	1,722,009	(52,981)	124	(427)	74	37	
19022204026	Indian Prairie CUSD 204	2	84%	86,696,132	32,192,337	20,667,426	6,560,464	59,420,227	27,275,905	3566	7,649	84	42	
07016109002	Indian Springs SD 109	1	70%	12,621,103	1,358,536	3,964,917	848,408	6,171,861	6,449,243	498	12,950	31	16	
32038009026	Iroquois County CUSD 9	2	74%	3,017,518	366,889	987,349	294,802	1,649,041	1,368,477	227	6,029	106	53	
32038010026	Iroquois West CUSD 10	1	71%	4,188,606	458,533	2,503,868	385,039	3,347,440	841,166	234	3,595	106	53	
13095011004	Irrington CCSD 11	1	66%	188,189	59,858	51,300	21,321	132,480	55,709	21	2,653	109	55	
19022010002	Itasca SD 3	3	97%	4,012,192	704,856	602,557	275,844	1,583,257	2,428,935	171	14,204	48	24	
13058007004	Iuka CCSD 7	1	67%	658,918	51,624	304,978	85,550	442,153	216,766	61	3,554	110	55	
01069117022	Jacksonville SD 117	2	75%	14,111,129	3,155,360	3,817,387	2,704,397	9,677,387	4,433,741	883	5,021	99	50	
20096017004	Jasper CCSD 17	1	63%	294,538	20,012	170,819	60,872	251,703	42,835	38	1,127	116	58	
12040001026	Jasper Community CUD 1	1	77%	2,293,612	374,700	847,477	452,628	1,674,804	618,808	240	2,578	102	51	
40042100026	Jersey CUSD 100	2	71%	5,836,321	703,516	1,920,042	637,164	3,260,722	2,575,598	400	6,439	100	50	
44063012026	Johnsburg CUSD 12	3	94%	6,998,783	1,500,680	1,977,234	593,897	4,071,811	2,926,972	344	8,509	64	32	
21100001026	Johnston City CUSD 1	1	68%	2,192,282	249,588	789,882	274,552	1,314,022	878,260	227	3,869	117	59	
56099086005	Joliet PSD 86	1	69%	39,637,825	3,492,242	17,364,799	2,868,042	23,725,083	15,912,742	2047	7,774	86	43	
56099204017	Joliet Twp HSD 204	1	70%	29,652,898	5,930,175	10,203,176	1,698,539	17,831,890	11,821,008	1169	10,112	86	43	
21061098026	Joppa-Maple Grove UD 38	4	109%	620,487	144,864	161,710	110,815	417,389	203,099	35	5,803	117	59	
31045302026	Kaneland CUSD 302	3	96%	17,066,001	6,878,156	4,112,809	1,354,058	12,345,023	4,720,978	724	6,521	70	35	
32046111025	Kankakee SD 111	1	69%	10,823,440	1,131,670	4,897,614	2,175,072	8,204,356	2,619,084	786	3,332	79	40	
11023003026	Kansas CUSD 3	4	109%	340,152	72,058	109,429	96,996	278,483	61,669	32	1,927	102	51	
19022020002	Keeneyville SD 20	2	75%	6,062,171	1,204,418	1,412,209	519,229	3,135,856	2,926,315	262	11,169	56	28	
13058002003	Kell Cons SD 2	2	77%	235,830	35,714	132,496	21,141	189,351	46,480	22	2,113	110	55	
05016038002	Kenilworth SD 38	4	226%	2,762,062	424,178	262,254	107,780	794,212	1,967,850	72	27,331	18	9	
28037229026	Kewanee CUSD 229	1	66%	5,224,123	304,783	2,174,086	1,108,610	3,587,479	1,636,644	437	3,745	93	47	
34049096004	Kildeer Countryside CCSD 96	4	121%	17,027,942	4,902,518	2,574,003	721,580	8,229,841	8,829,841	428	20,630	59	30	
47071144003	Kings Cons SD 144	2	112%	332,068	99,700	64,427	27,071	191,198	140,871	19	7,414	89	45	
04101131004	Kinnicknick CCSD 131	3	76%	4,566,546	852,538	1,094,450	477,136	2,424,124	2,142,422	369	5,806	90	45	
07016140002	Kirby SD 140	2	78%	13,222,182	3,430,625	2,961,616	1,363,460	7,755,701	5,466,481	842	6,492	28	14	
33048202026	Knoxville CUSD 202	1	72%	2,321,777	370,736	814,400	245,608	1,430,744	891,033	205	4,347	71	36	
06016094002	Komarek SD 94	3	95%	2,556,586	984,674	401,360	141,943	1,527,977	1,028,609	125	8,229	8	4	
06016102002	La Grange SD 102	3	92%	11,954,165	3,667,285	2,117,886	745,250	6,530,421	5,423,744	605	8,965	8	4	
06016105002	La Grange SD 105 South	4	138%	7,395,865	3,112,850	938,510	422,890	4,474,249	2,921,616	236	12,380	21	11	
26034347004	La Harpe CSD 347	2	84%	612,431	108,529	187,347	110,997	406,872	205,559	43	4,780	94	44	
28006303026	La Moille CUSD 303	4	126%	636,437	242,346	246,260	78,827	567,433	69,004	59	1,170	73	37	
35050122002	La Salle ESD 122	1	66%	4,665,469	250,993	1,819,269	473,076	2,543,338	2,122,131	263	8,069	76	38	
35050120017	La Salle-Peru Twp HSD 120	2	75%	3,466,131	766,384	999,078	553,340	2,318,802	1,147,329	163	7,039	76	38	
28006094004	Ladd CCSD 94	2	78%	559,317	112,461	122,289	82,319	317,069	242,248	49	4,944	76	38	
06016106002	LaGrange Highlands SD 106	4	107%	3,657,343	1,041,471	366,211	280,342	1,688,024	1,969,319	126	15,630	82	41	
34049055002	Lake Bluff ESD 65	4	148%	4,020,369	633,650	397,661	226,501	1,257,812	2,762,557	145	19,052	58	29	
34049115016	Lake Forest CHSD 115	4	191%	7,573,853	1,460,087	882,131	668,659	3,010,877	4,562,976	215	21,223	58	29	
34049067005	Lake Forest SD 67	4	178%	8,113,324	1,062,526	768,449	511,218	2,342,193	5,771,131	286	20,179	58	29	
19022108016	Lake Park CHSD 108	4	111%	11,002,791	4,253,946	1,507,360	662,926	6,424,232	4,578,559	341	13,427	48	24	
34049041004	Lake Villa CCSD 41	1	69%	10,926,635	1,578,447	2,774,289	866,001	5,168,737	5,757,898	552	10,431	64	32	
34049095026	Lake Zurich CUSD 95	4	112%	18,886,332	4,439,250	4,062,134	1,770,355	10,271,739	1,650,614	873	2,921	51	26	
07016158002	Lansing SD 158	1	70%	8,742,803	2,051,894	4,124,318	915,977	7,092,189	1,650,614	565	2,921	33	17	
56099070004	Laraway CCSD 70C	4	194%	2,619,656	1,908,049	692,267	254,842	2,855,158	(235,502)	120	(1,963)	86	43	
12051020026	Lawrence County CUD 20	1	69%	2,686,266	160,590	1,085,851	396,810	1,643,251	1,043,015	201	5,189	102	51	
50082009026	Lebanon CUSD 9	2	83%	1,804,731	390,636	608,065	219,939	1,218,640	586,090	136	4,309	114	57	
35050001026	Leland CUSD 1	4	105%	1,057,069	284,288	219,190	106,520	609,998	447,071	64	6,985	74	37	

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCSD NO	District Name	Tier	Adequacy	Percent of	Expenditures			Local Receipts			State Receipts			Federal Receipts			Total Receipts			Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
					Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District										
07016210017	Lemont Twp HSD 210	4	106%	5,366,269	956,522	796,381	520,369	2,273,272	3,092,997	144	21,479	82	41											
07016113A02	Lemont-Bromberek CSD 113A	3	97%	5,930,269	1,397,321	1,009,401	746,975	3,153,697	2,776,573	452	6,143	82	41											
08089202026	LeRoy Winslow CUSD 202	1	73%	1,754,170	232,036	477,880	308,962	1,018,878	735,292	117	6,285	89	45											
17064002026	Le Roy CUSD 2	2	76%	2,434,242	507,658	733,805	277,588	1,519,051	915,191	127	7,206	88	44											
26029097026	Lewistown CUSD 97	2	78%	1,894,136	360,147	621,523	192,902	1,174,572	719,564	158	4,554	94	47											
17064007026	Lexington CUSD 7	2	82%	1,147,410	230,634	251,375	119,082	601,092	546,318	63	8,672	105	53											
06016212016	Lexington CUSD 212	4	123%	19,542,210	13,210,876	3,603,842	1,147,342	17,962,061	1,580,149	565	2,797	77	39											
01001002026	Libley CHSD 2	1	72%	1,652,381	211,426	585,939	192,491	989,855	662,526	145	4,569	100	50											
34049070002	Libertyville SD 70	4	124%	8,731,333	1,569,818	1,461,902	686,614	3,718,334	5,013,000	309	16,223	52	26											
30091016004	Lick Creek CCSD 16	1	65%	189,772	14,563	91,244	36,952	142,759	47,013	23	2,044	118	59											
48072310016	Limestone CHSD 310	2	81%	4,580,040	747,103	1,605,580	382,508	2,735,191	1,844,849	264	2,044	118	59											
48072316004	Limestone Walters CCSD 316	1	73%	351,977	59,913	30,930	56,944	147,787	204,190	28	7,293	93	47											
17054404016	Lincoln CHSD 404	1	70%	1,806,354	736,394	578,640	329,358	1,644,392	161,962	129	1,256	87	44											
07016156002	Lincoln ESD 156	1	72%	3,107,088	194,063	1,210,600	290,343	1,695,006	1,412,082	120	11,767	33	17											
17054027002	Lincoln ESD 27	1	69%	3,933,724	911,126	1,480,683	490,138	2,881,947	1,051,777	272	3,867	87	44											
34049103002	Lincoln Way CHSD 210	1	72%	19,755,492	5,367,412	4,729,189	1,763,709	11,860,310	7,895,182	1016	7,771	37	19											
56099210016	Lincnshire-Prairieview SD 103	4	134%	9,650,792	1,576,764	1,356,086	547,650	3,480,499	6,170,293	299	20,636	59	30											
05016074002	Lincnwood SD 74	4	135%	6,262,171	1,904,424	791,023	550,373	3,245,820	3,016,351	225	13,406	16	8											
06016092002	Lindop SD 92	3	100%	2,467,294	928,412	490,038	118,287	1,536,737	930,556	90	10,340	7	4											
24047090004	Lisbon CCSD 90	2	83%	142,969	27,534	45,958	14,134	87,626	55,343	8	6,918	75	38											
19022202026	Lisle CUSD 202	4	149%	9,122,610	6,904,895	1,816,104	542,510	9,263,509	(140,899)	315	(447)	42	21											
03068012026	Litchfield CUSD 12	1	71%	3,663,240	332,891	1,280,236	510,537	2,123,664	1,539,577	334	4,610	108	54											
56099091002	Lockport CSD 91	2	79%	2,616,305	533,739	657,003	237,259	1,428,000	1,188,305	165	7,202	85	43											
56099205017	Lockport Twp HSD 205	2	84%	13,770,863	3,519,406	3,616,149	1,200,061	8,335,316	5,435,547	602	9,029	85	43											
19022044002	Lombard SD 44	4	114%	15,690,837	4,161,999	2,350,517	1,356,848	7,869,365	7,821,472	578	13,532	42	21											
35050425026	Lostant CUSD 425	4	149%	328,878	145,059	107,199	28,240	280,499	48,379	22	2,199	105	53											
53102021026	Lowpoint-Washburn CUSD 21	2	86%	1,021,156	202,819	328,074	8,217	539,111	482,045	73	6,603	105	53											
09010142004	Ludlow CCSD 142	4	115%	171,430	41,945	52,058	9,249	103,252	68,179	11	6,198	101	51											
06016103002	Lyons SD 103	2	76%	11,822,935	3,265,352	3,555,349	886,609	7,707,309	4,115,625	388	10,607	2	1											
06016204017	Lyons Twp HSD 204	4	120%	17,181,930	4,524,268	2,480,953	1,225,089	8,230,310	8,951,620	506	17,691	8	4											
26062185026	Macomb CUSD 185	1	72%	6,442,340	1,386,188	2,041,331	694,330	4,121,849	3,320,491	512	4,532	71	36											
41057012026	Madison CUSD 12	2	76%	2,705,804	333,892	957,598	296,776	1,588,266	1,117,538	157	7,118	112	56											
19022060002	Maercker SD 60	3	98%	6,742,849	921,422	1,052,006	527,726	2,501,154	4,241,695	192	22,092	45	23											
09010003026	Maohmet-Seymour CUSD 3	1	64%	8,041,246	561,492	2,285,938	1,399,834	4,247,263	3,793,983	440	8,623	101	51											
05016207017	Maine Township HSD 207	4	120%	24,589,594	8,833,935	4,860,986	2,345,500	16,040,421	8,549,173	954	8,961	55	28											
28060608004	Malden CCSD 84	3	90%	195,776	37,347	87,158	37,347	171,850	23,926	20	1,196	73	37											
56099114002	Manhattan SD 114	1	62%	6,374,862	1,296,749	1,643,125	392,428	3,332,303	3,042,559	384	7,923	80	40											
06016083002	Manheim SD 83	4	109%	12,657,515	7,985,157	2,356,478	1,232,338	11,573,973	10,831,542	432	2,508	77	39											
32046005026	Manteno CUSD 5	1	73%	5,239,196	1,035,007	2,046,903	660,812	3,742,722	1,496,474	399	3,751	29	15											
44063154016	Marango CHSD 154	2	76%	3,118,149	980,453	712,144	312,058	2,004,655	1,418,493	99	11,247	69	35											
44063165003	Marango-Union E Cons D 165	1	68%	2,607,389	491,911	834,791	410,547	1,737,249	870,139	184	4,729	69	35											
21100002026	Marion CUSD 2	1	71%	6,914,552	1,682,681	1,838,830	1,162,195	4,683,706	2,230,847	776	2,875	118	59											
50082040026	Marissa CUSD 40	1	73%	1,880,478	114,094	575,446	84,064	773,604	1,106,874	116	1,542	115	58											
39055002026	Maroa Forsyth CUSD 2	2	85%	1,465,019	324,211	589,129	288,072	1,201,413	263,606	160	9,648	88	44											
19022015002	Marquardt SD 15	2	81%	12,721,156	4,970,521	2,698,462	1,351,820	9,020,803	3,700,353	486	7,614	46	23											
35050150002	Marselles ESD 150	2	76%	2,077,708	214,880	638,681	305,346	1,158,907	918,801	156	5,890	106	53											
11012002C26	Marshall CUSD 2C	1	71%	3,323,288	464,830	1,363,223	473,296	2,301,349	1,021,939	331	3,087	102	51											
11012003C26	Martinsville CUSD 3C	2	77%	720,776	65,528	269,179	460,666	125,959	2,601,110	97	2,682	102	51											
50082019026	Mascoutah CUD 19	1	61%	10,611,016	579,320	4,165,334	1,374,206	6,118,860	4,492,156	763	5,887	114	57											

Illinois State Board of Education
School Business Services Department
2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDT No	District Name	Tier	Adequacy	Expenditures			Receipts			Net Expenditures	Special Education Child Count	Net Per Child Count	House District	Senate District
				Local	State	Federal	Total	Total						
21061001026	Massac USD 1	1	70%	4,971,453	2,173,938	822,332	3,521,269	1,450,184	421	3,445	117	59		
07016162002	Matteson ESD 162	2	77%	10,453,904	3,144,916	902,802	6,789,259	3,664,645	473	7,748	38	19		
11015002026	Mattoon CUSD 2	1	72%	6,796,104	1,135,724	1,691,690	5,659,114	1,136,991	644	1,766	101	51		
06016008002	Maywood-Melrose Park-Broadview 89	1	72%	13,981,875	4,938,694	1,779,463	7,416,556	6,565,318	559	11,745	77	39		
24032002002	Mazon-Vernona-Kinsman ESD 2C	3	98%	1,337,375	213,105	99,918	735,660	601,715	83	7,250	106	53		
13041012004	McClellan CCSD 12	4	101%	199,811	35,894	28,286	122,335	77,476	13	5,960	116	58		
44063015004	McHenry CCSD 15	2	76%	16,201,685	5,420,977	3,691,828	1,542,781	5,546,100	824	6,731	63	32		
44063156016	McHenry CCSD 156	1	66%	7,714,682	1,750,744	773,671	4,946,549	2,768,133	378	7,323	63	32		
17064005026	McLean County USD 5	2	76%	46,338,828	7,248,714	3,785,692	22,690,876	23,647,952	2821	8,383	91	46		
19022011002	Medinah SD 11	4	105%	2,664,561	386,272	280,936	1,005,538	1,659,024	113	14,682	48	24		
35050289004	Mendota CCSD 289	2	76%	3,598,508	574,653	541,707	2,182,103	1,416,405	264	5,365	74	37		
35050280017	Mendota Twp HSD 280	2	78%	1,717,295	382,466	346,355	1,273,791	443,504	92	4,821	74	37		
33066404026	Mercer County School District 404	2	75%	3,741,267	990,283	586,004	2,287,210	1,454,058	304	4,783	94	47		
01069011026	Meredosia-Chambersburg CUSD 11	4	127%	984,612	460,554	102,130	833,662	150,950	64	2,359	100	50		
30077101026	Meridian CUSD 101	2	78%	1,670,500	94,773	725,413	1,338,925	331,575	122	2,178	118	59		
39055015026	Meridian CUSD 15	1	68%	1,279,733	505,726	271,200	1,039,795	239,938	170	1,411	107	54		
47071223026	Meridian CUSD 223	2	79%	4,469,098	572,722	400,606	2,264,270	2,204,827	251	8,784	89	45		
53102001004	Metamora CCSD 1	1	71%	1,698,785	169,705	224,059	789,265	909,520	116	7,841	105	53		
35050007026	Midland CUSD 7	2	73%	2,222,174	297,789	840,408	410,214	673,764	123	7,420	30	15		
07016143002	Midlothian SD 143	1	67%	6,261,541	529,724	765,563	3,657,021	2,604,520	351	6,212	94	47		
530660191026	Midwest Central CUSD 191	1	71%	3,052,479	283,956	599,696	1,971,512	1,080,967	99	5,306	106	53		
32038124026	Milford Area PSD 124	3	92%	1,329,193	275,268	181,265	803,852	525,341	174	9,239	61	31		
34049024004	Millburn CCSD 24	3	87%	4,628,066	1,540,954	303,330	2,965,038	1,663,028	180	8,472	75	38		
35050210004	Miller Twp CCSD 210	3	98%	774,440	106,864	49,924	316,931	457,509	54	7,549	114	57		
50082160004	Millstadt CCSD 160	2	87%	2,164,089	362,241	212,028	1,016,578	1,147,511	152	10,162	75	38		
24032201004	Minooka CCSD 201	1	71%	15,003,166	3,775,037	1,281,680	6,792,339	8,210,827	808	9,363	37	19		
24032111016	Minooka CHSD 111	1	73%	6,983,741	3,014,648	844,471	5,704,671	2,809,015	387	3,065	106	53		
56099159002	Mokena SD 159	3	99%	5,551,562	1,634,329	180,387	2,742,548	2,809,015	300	9,363	37	19		
49081040022	Moline-Coal Valley CUSD 40	1	68%	15,755,083	3,636,140	2,888,335	11,667,175	4,087,907	1247	3,278	72	36		
32046001026	Momence CUSD 1	1	73%	4,114,313	524,585	328,762	2,853,676	1,260,637	205	6,149	34	17		
33094238026	Monmouth-Roseville CUSD 238	1	65%	3,532,258	375,845	493,074	2,326,679	1,205,578	286	4,215	71	36		
48072070002	Monroe SD 70	1	65%	510,889	189,168	93,087	362,498	148,391	59	2,515	92	46		
39074025026	Monticello CUSD 25	4	132%	3,169,201	1,300,998	600,760	2,172,963	996,238	279	3,571	88	44		
47098145004	Montmorency CCSD 145	3	90%	588,025	275,265	75,815	463,949	124,076	49	2,532	73	37		
24032101016	Morris CHSD 101	1	70%	3,575,633	550,746	432,578	1,905,861	1,669,773	135	12,369	75	38		
24032054002	Morris SD 54	1	68%	5,227,901	508,595	406,422	2,336,879	2,891,022	332	8,708	75	38		
47098006026	Morrison CUSD 6	1	72%	2,535,963	402,777	258,518	1,506,621	1,029,341	182	5,656	74	37		
03011001026	Morrisonville CUSD 1	2	89%	504,473	149,818	86,772	466,097	38,375	75	512	108	54		
53090799026	Morton CUSD 709	2	90%	8,160,104	2,404,443	1,193,864	5,620,897	2,539,207	625	4,063	87	44		
05016070002	Morton Grove SD 70	4	105%	4,184,777	1,865,539	491,175	2,622,241	1,562,535	177	8,828	15	8		
40056005026	Mount Olive CUSD 5	1	69%	1,324,465	139,728	176,092	819,220	505,245	111	4,552	108	54		
05016057002	Mount Prospect SD 57	3	92%	6,264,217	1,195,832	659,384	2,853,892	3,410,325	300	11,368	57	29		
13041080002	Mount Vernon SD 80	1	70%	6,540,069	676,840	882,333	3,649,788	2,890,281	412	7,015	116	58		
17054023026	Mount Vernon CUSD 23	4	122%	1,350,972	693,625	71,195	1,119,795	231,176	92	2,513	87	44		
13041201017	Mt Vernon Twp HSD 201	1	71%	5,133,732	1,280,746	1,687,742	3,605,867	1,527,865	269	5,680	116	58		
39055003026	Mt Zion CUSD 3	1	67%	3,228,950	516,996	1,157,271	687,245	2,361,512	322	2,694	107	54		
03003001026	Mulberry Grove CUSD 1	2	78%	724,832	122,680	444,642	8,753	576,074	103	1,444	110	55		
34049120013	Mundelein Cons HSD 120	2	77%	11,031,489	1,972,320	1,054,469	6,356,065	4,675,424	398	11,747	52	26		
34049075002	Mundelein ESD 75	1	66%	5,867,839	2,477,116	712,061	4,902,039	965,800	328	2,945	59	30		

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures				Receipts				Total Receipts	Net Expenditures	Special Education Child Count	Net Per Child Count	House District	Senate District
					Local	State	Federal	Total	Local	State	Federal	Total						
30039186026	Murphysboro CUSD 186	1	67%	6,714,447	735,780	2,778,793	854,182	4,368,755	4,368,755	2,345,692	476	4,928	115	58				
53090102002	N Pekin & Marquette Hight SD 102	2	79%	1,343,991	157,414	404,603	154,744	716,761	627,231	99	6,336	93	47					
18022203026	Naperville CUSD 203	4	119%	65,448,927	43,744,289	12,788,412	6,339,816	62,872,517	2,576,410	2035	1,266	41	21					
13095049004	Nashville CUSD 49	2	76%	1,596,741	311,789	808,699	220,218	1,340,706	256,035	139	1,842	109	55					
13095099016	Nashville CHSD 99	1	68%	2,781,335	245,293	2,408,615	116,050	2,769,958	11,376	54	211	109	55					
26034325026	Nauvoo-Columbia CUSD 325	4	102%	558,958	182,756	176,321	99,438	458,515	100,443	50	2,009	94	47					
11018003026	Neoga CUSD 3	2	80%	938,275	195,954	387,523	265,913	849,391	88,885	120	741	107	54					
24032024C04	Nettle Creek CCSD 24C	4	111%	123,425	37,284	11,875	20,697	69,856	53,569	11	4,870	75	38					
50082060026	New Athens CUSD 60	1	70%	1,360,700	241,103	457,662	148,234	846,999	513,701	125	4,110	114	57					
51084016026	New Berlin CUSD 16	2	85%	2,531,621	1,654,337	502,145	230,608	2,387,090	144,531	117	1,235	108	54					
17054088002	New Holland-Middletown ED 88	4	124%	323,672	257,810	63,920	47,588	364,318	(40,647)	18	(2,258)	87	44					
56099122002	New Lenox SD 122	1	64%	230,132	18,077	131,175	52,432	201,684	28,448	25	1,138	116	58					
21044032003	New Simpson Hill SD 32	2	81%	14,678,909	4,294,196	3,046,484	1,248,403	8,589,083	6,089,827	1097	5,551	37	19					
05016203017	New Trier Twp HSD 203	4	73%	598,196	30,039	181,787	84,818	296,644	301,552	53	5,690	117	59					
24047060004	Newark CCSD 66	4	195%	26,032,663	7,826,000	2,851,250	1,909,764	12,587,014	13,445,649	702	19,153	57	29					
24047018016	Newark CHSD 18	3	90%	624,767	89,289	93,012	73,666	255,967	368,800	29	12,717	75	38					
05016201002	Niles ESD 71	4	110%	434,792	127,404	109,597	38,788	275,789	159,003	20	7,950	75	38					
05016219017	Niles Twp HSD 219	4	113%	2,684,353	647,359	302,821	229,561	1,179,741	1,504,612	96	15,673	15	8					
44063002002	Nippersink SD 2	4	179%	26,036,852	15,695,059	4,308,375	2,464,992	22,468,426	3,568,426	636	5,611	16	8					
03068022026	Nokomis CUSD 22	3	96%	3,544,915	1,193,525	812,502	328,742	2,334,769	1,210,146	250	4,841	64	32					
06016080002	Norridge SD 80	2	75%	1,419,600	163,261	381,350	246,736	791,347	628,253	126	4,986	107	54					
20097003026	Norris City-Omaha-Enfield CUSD 3	2	87%	1,666,295	435,823	634,183	274,142	1,344,149	2,102,556	163	12,899	20	10					
04004200026	North Boone CUSD 200	1	68%	4,394,443	1,447,890	328,729	3,351,654	1,042,789	560,606	149	3,762	117	59					
34049187026	North Chicago SD 187	2	79%	16,736,993	2,378,212	6,715,529	1,134,018	10,227,758	6,509,235	265	3,935	69	35					
12013025026	North Clay CUSD 25	2	77%	1,322,171	106,493	454,923	219,077	780,493	541,678	108	5,016	110	55					
40031003026	North Greene CUSD 3	1	71%	3,049,497	274,964	1,054,102	402,907	1,731,972	1,317,525	238	5,336	100	50					
40056034026	North Mac CUSD 34	2	76%	1,826,702	397,761	869,745	425,653	1,693,159	133,543	249	536	108	54					
07016117002	North Palms SD 117	1	61%	12,821,167	3,981,468	3,272,819	1,214,310	8,468,597	4,352,570	500	8,705	36	18					
34049112002	North Shore SD 112	4	156%	16,460,326	4,652,116	2,830,900	1,479,135	8,962,151	7,498,175	741	10,119	58	29					
13014186002	North Wamac SD 186	2	75%	265,353	49,604	171,987	43,458	265,050	303	43	7	110	55					
20096200026	North Wayne CUSD 200	2	82%	768,781	169,490	279,386	134,673	583,550	185,232	80	2,315	116	58					
05016027002	Northbrook ESD 27	4	159%	5,743,703	1,378,723	828,140	573,259	2,780,122	2,963,581	221	13,410	57	29					
05016028002	Northbrook SD 28	4	171%	11,235,891	2,238,949	1,258,458	585,029	4,082,436	7,153,454	317	22,566	57	29					
05016030002	Northbrook/Glenview SD 30	4	151%	6,000,104	1,296,805	796,843	337,376	2,431,023	3,569,081	217	16,447	17	9					
40056002026	Northwestern CUSD 2	1	69%	1,033,915	141,591	448,367	124,930	714,888	319,028	82	3,891	100	50					
48072063002	Norwood ESD 63	1	62%	1,761,490	171,239	590,466	159,145	920,850	840,640	119	7,064	93	47					
50082090004	O Fallon CCSD 90	1	64%	9,399,799	1,116,068	3,034,173	1,065,719	5,215,960	4,183,840	810	5,165	114	57					
48072068002	Oak Grove SD 68 Bartonville	3	92%	998,146	155,510	286,513	71,932	513,954	484,192	77	6,288	91	46					
340491068002	Oak Grove SD 68 Green Oaks	4	139%	3,676,663	445,684	585,836	251,385	1,282,936	2,098,136	125	19,150	59	30					
07016229016	Oak Lawn CHSD 229	1	67%	6,234,373	1,606,705	2,049,976	479,556	4,136,237	2,098,136	308	6,812	36	18					
06016200013	Oak Park - River Forest SD 200	4	127%	18,037,711	5,291,140	2,851,449	1,712,213	9,854,802	8,182,909	604	13,548	78	39					
06016097002	Oak Park ESD 97	3	95%	27,878,139	9,991,930	5,625,582	1,606,458	16,223,970	11,654,169	1130	10,313	78	39					
13095001004	Oakdale CCSD 1	3	96%	115,412	33,362	65,180	25,918	124,461	(9,048)	13	(696)	115	58					
11015005026	Oakland CUSD 5	2	83%	559,276	113,299	220,580	155,233	489,112	70,164	49	1,432	102	51					
54092076026	Oakwood CUSD 76	1	71%	1,833,738	284,430	628,995	347,098	1,260,523	573,215	128	4,478	104	52					
12017004026	Oblong CUSD 4	1	70%	1,655,696	148,987	571,103	322,242	1,042,332	613,364	127	4,830	102	51					
17053435004	Odell CCSD 435	1	61%	748,889	127,333	213,687	88,188	429,208	319,681	58	5,512	106	53					
13058722026	Odin PSD 722	2	74%	809,037	113,664	314,282	86,275	514,221	294,817	96	3,071	110	55					

Illinois State Board of Education
School Business Services Department
2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures				Receipts				Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
					Local	State	Federal	Total	Local	State	Federal	Total					
35050125002	Oglesby ESD 125	2	76%	1,691,254	136,385	620,553	210,047	966,985	724,270	109	6,645	76	38				
28006017004	Ohio CCSD 17	4	154%	324,904	88,714	81,209	69,137	239,060	85,843	25	3,434	73	37				
28006505016	Ohio CHSD 505	4	270%	113,416	96,360	16,253	5,650	118,264	(4,848)	4	(1,212)	73	37				
11070302026	Okaw Valley CUSD 302	2	87%	1,058,828	186,521	1,058,828	197,108	656,484	402,344	65	6,190	107	54				
17064016026	Olympia CUSD 16	2	81%	5,289,533	802,938	1,432,054	851,652	3,086,644	2,202,889	321	6,863	87	44				
13041005004	Opdyke-Belle-Rive CCSD 5	2	87%	469,867	64,666	204,364	97,563	366,594	103,273	35	2,951	116	58				
08089203026	Orangeville CUSD 203	3	91%	840,275	183,363	216,220	126,001	525,584	334,691	65	4,841	89	45				
47071220026	Oregon CUSD 220	2	77%	3,728,552	656,648	947,958	506,488	2,111,094	1,617,458	243	6,656	89	45				
28037223026	Orion CUSD 223	2	80%	1,916,612	479,504	651,857	225,239	1,356,600	560,012	187	2,995	71	36				
07016135002	Orland SD 135	3	100%	21,456,617	4,749,903	3,839,308	1,460,188	10,049,399	11,407,218	997	11,442	27	14				
35050141002	Ottawa ESD 141	2	76%	7,404,235	1,075,362	2,208,851	1,720,360	5,004,574	2,399,662	471	5,095	76	38				
35050140017	Ottawa Twp HSD 140	2	83%	6,110,345	1,469,498	1,942,379	424,158	3,836,035	2,274,310	278	8,181	76	38				
05016015004	Palatine CCSD 15	2	83%	40,065,783	8,716,269	7,988,420	3,448,633	20,153,323	19,912,460	1842	10,810	51	26				
12017003026	Palixtine CUSD 3	2	76%	926,002	97,458	205,555	238,153	541,166	384,836	75	5,131	102	51				
07016118004	Palos CCSD 118	3	95%	9,086,404	2,437,547	1,809,625	885,216	5,132,388	3,954,016	392	10,087	36	18				
07016128002	Palos Heights SD 128	3	99%	2,989,119	611,492	623,186	296,275	1,530,953	1,458,166	163	8,946	35	18				
03011008026	Pana CUSD 8	1	72%	3,119,317	433,343	1,165,572	806,009	2,404,924	714,392	290	2,463	107	54				
03068002026	Panhandle CUSD 2	2	85%	1,127,815	247,365	272,983	154,560	674,908	452,907	105	4,313	108	54				
11023004026	Paris CUSD 4	2	90%	681,208	155,248	336,165	121,727	613,141	68,068	92	740	102	51				
11023095025	Paris-Union SD 95	1	72%	1,808,416	186,920	1,199,775	567,962	1,954,657	(146,240)	316	(463)	102	51				
07016163002	Park Forest SD 163	2	79%	6,148,512	635,908	2,868,209	626,610	4,130,728	2,017,784	325	6,209	79	40				
05016064004	Park Ridge CCSD 64	4	116%	16,766,713	8,401,564	2,919,435	1,789,674	13,110,673	3,656,040	817	4,475	55	28				
13058100026	Patoka CUSD 100	4	131%	562,857	184,497	187,363	134,928	506,788	56,069	50	1,121	110	55				
47052270026	Paw Paw CUSD 271	4	131%	493,151	85,053	110,535	43,207	238,795	254,356	20	12,718	74	37				
51084011026	Pawnee CUSD 11	4	107%	1,508,220	714,373	238,760	236,125	1,189,258	318,962	140	2,278	108	54				
09027010026	Paxton-Buckley-Loda CUD 10	1	70%	4,354,368	520,432	1,318,460	433,279	2,272,172	2,082,196	233	2,082	106	53				
01001001026	Payson CUSD 1	2	75%	919,728	145,663	516,373	256,038	918,075	1,654	98	17	100	50				
08089200026	Pearl City CUSD 200	1	73%	1,182,399	143,040	373,314	183,907	700,264	482,134	65	7,417	89	45				
04101321026	Pecatonica CUSD 321	1	70%	2,858,307	413,001	797,310	262,394	1,472,705	1,385,602	203	6,826	89	45				
53090303016	Pekin CSD 303	2	76%	7,343,238	1,586,686	2,208,980	563,137	4,358,804	2,984,434	383	7,792	93	47				
53090108002	Pekin PSD 108	2	74%	12,729,423	2,772,789	4,574,570	1,829,430	9,176,789	3,552,634	948	3,748	93	47				
06016070002	Pennoyer SD 79	2	90%	1,158,985	285,198	249,281	125,770	660,249	498,736	42	11,875	20	10				
48072325026	Peoria Heights CUSD 325	2	74%	2,524,866	678,529	607,692	323,045	1,609,266	915,600	188	4,870	92	46				
480721150025	Peoria SD 150	1	70%	39,218,633	5,521,159	16,678,843	5,662,362	27,862,364	11,356,269	2774	4,094	92	46				
56099207026	Peotone CUSD 207U	4	104%	5,355,500	769,398	1,262,654	602,185	2,634,238	2,721,262	262	10,386	29	15				
35050124002	Peru ESD 124	1	73%	2,607,961	535,095	526,583	350,023	1,411,701	1,196,260	201	5,952	76	38				
01075010026	Pikeland CUSD 10	1	73%	3,414,542	359,432	1,155,659	717,415	2,232,506	1,182,035	265	4,461	100	50				
30073101016	Pinckneyville CHSD 101	1	70%	750,456	210,649	366,127	122,805	699,581	50,874	66	771	115	58				
30073050002	Pinckneyville SD 50	1	72%	1,492,943	161,297	579,712	231,056	972,066	520,877	117	4,452	115	58				
56099207022	Plainfield SD 202	1	68%	86,299,422	16,989,428	25,413,411	5,907,176	48,310,014	37,989,408	4815	7,890	98	49				
24047088026	Plano CUSD 88	1	72%	7,335,136	873,821	3,052,387	518,681	4,444,889	2,890,247	457	6,324	75	38				
01075003026	Pleasant Hill CUSD 3	1	66%	1,129,350	137,790	287,823	143,952	569,565	559,785	83	6,744	100	50				
48072069002	Pleasant Hill SD 69	1	73%	664,083	26,642	247,748	120,923	395,313	268,770	62	4,335	92	46				
51084008026	Pleasant Plains CUSD 8	2	83%	2,055,361	489,674	393,312	336,985	1,219,971	835,390	160	5,221	108	54				
48072062002	Pleasant Valley SD 62	1	66%	1,761,690	102,032	730,981	202,426	1,035,439	726,250	140	5,188	92	46				
06016107002	Pleasantdale SD 107	4	125%	3,941,495	856,827	560,104	174,231	1,591,162	2,350,334	136	17,282	82	41				
47071222026	Polo CUSD 222	2	76%	1,265,508	190,763	320,102	207,372	718,237	547,271	94	5,822	74	37				
17053429004	Pontiac CCSD 429	1	73%	5,444,338	938,398	1,769,060	720,292	3,427,751	2,016,587	369	5,465	105	53				
17053090017	Pontiac Twp HSD 90	1	69%	2,339,188	1,302,513	597,497	248,256	2,148,266	190,922	132	1,446	105	53				

Illinois State Board of Education
School Business Services Department
2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
50082105002	Pontiac-W Holliday SD 105	4	103%	1,155,602	462,561	368,806	235,580	1,066,946	88,655	153	579	112	56
20076003026	Pope Co CUD 1	1	70%	1,156,240	143,426	458,823	133,041	735,290	420,950	101	4,168	117	59
51065202026	Porta CUSD 202	2	74%	3,207,665	561,047	1,815,988	604,554	2,556,975	2,896,578	195	14,854	28	14
07016143502	Posen-Robbins ESD 143-5	2	82%	452,293	69,311	1,789,108	723,602	3,536,609	2,475,314	383	6,463	106	53
54092010026	Potomac CUSD 10	2	86%	6,011,922	1,023,899	1,349,396	39,660	2,104,958	63,554	32	1,986	115	58
17053008026	Prairie Central CUSD 8	2	86%	274,052	36,442	569,961	257,833	777,522	1,117,323	175	6,385	63	32
44079134004	Prairie Du Rocher CCSD 134	4	117%	3,672,750	1,727,683	390,422	133,447	2,555,427	850,635	161	5,283	90	45
04101133004	Prairie Hill CCSD 133	1	70%	1,628,157	253,653	82,841	76,974	777,522	149,931	41	3,657	104	52
09010197004	Prairieview-Ogden CCSD 197	3	96%	404,900	95,154	1,162,056	489,455	2,441,146	1,335,607	269	4,965	73	37
28006115002	Princeton ESD 115	2	78%	3,776,752	789,635	273,695	380,611	959,675	539,889	92	5,868	73	37
28006500015	Princeton HSD 500	1	73%	1,499,574	305,369	389,774	832,002	1,262,656	2,009,639	109	11,584	73	37
48072326026	Princeville CUSD 326	2	81%	2,094,658	241,830	887,654	257,160	1,721,887	497,266	214	2,324	73	37
47098003026	Prophetstown-Lyndon-Tampico CUSD3	2	80%	2,219,153	577,073	996,028	718,915	2,468,861	4,410,606	182	24,234	54	27
05016023002	Prospect Heights SD 23	3	96%	6,879,466	753,917	5,058,446	1,244,018	11,887,842	10,697,842	174	13,822	7	4
06016209017	Proviso Twp HSD 209	1	70%	22,585,366	5,585,060	689,037	1,904,101	832,731	5,304	105	5,304	105	53
35078535026	Putnam County CUSD 535	4	129%	2,736,832	1,032,455	1,836,820	849,785	5,076,171	2,089,639	265	7,885	46	23
19022016002	Queen Bee SD 16	2	75%	7,165,811	2,389,566	6,388,834	2,827,268	7,695,740	5,367	99	5,367	99	50
01001172022	Quincy SD 172	2	76%	20,192,522	3,280,680	306,659	153,812	691,946	443,582	104	4,265	93	47
33048208026	R O W V A CUSD 208	2	89%	1,135,528	231,435	273,805	118,807	387,497	81	81	4,784	110	55
13058001003	Raccoon Cons SD 1	1	70%	878,842	98,733	440,014	159,629	665,395	183,891	102	1,803	110	55
03026204026	Ramsey CUSD 204	1	70%	849,286	65,752	185,804	75,326	482,596	301,409	42	7,176	93	47
53090098002	Ramkin CSD 98	4	126%	784,005	221,466	2,286,887	874,146	3,774,952	2,034,246	406	5,010	104	52
09010193017	Rantoul City SD 137	1	64%	5,809,197	613,919	1,167,613	241,724	1,844,513	1,459,969	168	8,690	104	52
07016220017	Rantoul Township HSD 193	1	63%	3,304,483	435,176	1,565,031	521,680	4,272,669	4,906,062	294	16,687	22	11
45079133026	Reavis Twp HSD 220	1	68%	9,178,731	2,185,958	703,839	353,373	1,590,869	824,621	217	3,800	115	58
56099235026	Red Bud CUSD 132	4	119%	2,415,490	533,657	817,072	339,471	1,278,272	411,314	136	3,024	102	51
06016084502	Red Hill CUSD 10	1	68%	1,689,587	121,729	796,834	449,706	3,326,916	1,985,439	260	7,636	79	40
07016227017	Reed Custer CUSD 255U	4	115%	5,312,355	2,080,376	492,920	246,833	2,011,980	1,431,088	86	16,641	77	39
12080001026	Rhodes SD 84-5	2	82%	16,137,053	8,817,878	5,442,271	569,099	14,829,248	1,307,805	534	2,449	38	19
56099088A02	Rich Twp HSD 227	1	70%	4,206,556	491,890	1,633,048	911,846	3,036,784	1,169,772	368	3,179	110	55
44063157016	Richland GSD 88A	2	87%	3,696,395	940,749	782,635	252,701	1,976,085	1,720,310	169	10,179	98	49
07016122002	Richmond-Burton CHSD 157	4	105%	1,839,346	750,296	378,294	148,825	1,277,415	561,931	81	6,937	64	32
17064019026	Ridgeland SD 122	1	64%	9,097,543	1,183,955	2,614,808	988,294	4,787,057	4,310,486	430	10,024	31	16
06016234016	Ridgeview CUSD 19	3	98%	1,975,372	399,985	396,683	414,000	1,210,668	764,704	110	6,952	88	44
44063018004	Ridgewood CHSD 234	3	95%	4,862,005	1,322,336	694,348	261,411	2,278,095	2,583,910	117	22,085	20	10
47098002026	Riley CCSD 18	4	116%	824,824	679,733	158,788	108,575	947,096	(122,272)	47	(2,602)	69	35
06016090002	River Bend CUSD 2	1	72%	2,205,016	292,751	605,283	306,894	1,204,927	1,000,089	167	1,000,089	73	37
08043210026	River Forest SD 90	4	127%	7,548,992	2,477,353	1,520,157	546,264	4,543,774	3,005,217	242	12,418	78	39
06016085502	River Grove SD 85-5	1	67%	2,324,844	325,451	833,399	287,927	1,445,776	879,068	96	9,157	77	39
05016026002	River Ridge CUSD 210	4	130%	1,677,015	623,102	231,401	418,810	1,273,313	403,702	101	3,997	89	45
06016090026	River Trails SD 26	4	105%	4,990,323	2,867,177	642,371	563,926	4,073,474	916,849	228	4,021	57	29
06016096002	Riverdale CUSD 100	2	77%	2,145,876	437,417	566,516	306,424	1,310,357	835,519	181	4,616	73	37
06016096002	Riverside SD 96	4	121%	8,019,510	3,373,014	1,558,680	547,504	5,479,198	2,540,312	274	9,271	2	1
06016208017	Riverside-Brookfield Twp SD 208	4	70%	7,214,527	1,229,312	1,408,924	777,964	3,366,200	3,848,327	231	16,659	21	11
51084014026	Riverton CUSD 14	1	67%	4,759,344	482,983	1,749,514	747,906	2,980,404	1,778,940	341	5,217	108	54
53102002004	Riverview CCSD 2	1	68%	843,280	85,217	226,622	89,133	400,972	442,308	67	6,602	73	37
53102002026	Roanoke Benson CUSD 60	3	97%	1,211,100	290,167	218,666	135,775	644,608	566,492	72	7,868	105	53

2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDT No	District Name	Tier	Adaquacy	Percent of	Expenditures				Receipts				Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
					Local	State	Federal	Total	Local	State	Federal	Total					
53090085002	Robein SD 85	1	67%	580,338	181,888	150,424	54,570	386,882	193,457	47	4,116	91	46				
12017002026	Robinson CUSD 2	4	103%	4,046,613	971,726	1,022,814	4,046,903	2,739,443	1,307,170	365	3,581	102	51				
47071231004	Rochelle CCSD 231	1	73%	5,075,647	674,553	1,523,973	989,230	3,187,756	1,887,892	288	6,335	74	37				
47071212017	Rochelle Twp HSD 212	2	74%	3,026,266	756,597	1,134,761	8,804	1,900,162	1,126,104	158	7,127	74	37				
51084003A26	Rochester CUSD 3A	1	71%	3,983,407	498,282	1,262,369	546,951	2,307,602	1,675,805	318	5,270	95	48				
47098013002	Rock Falls ESD 13	2	74%	2,740,977	202,244	1,321,729	466,036	1,990,009	750,968	225	3,338	74	37				
47098301017	Rock Falls Twp HSD 301	2	74%	2,098,750	351,508	693,970	126,008	1,171,486	927,264	102	9,091	74	37				
49081041025	Rock Island SD 41	1	70%	21,126,475	4,745,720	6,737,223	2,204,991	13,687,934	7,438,541	1441	5,162	72	36				
56099084002	Rockdale SD 84	4	134%	1,062,376	419,491	210,752	84,559	714,802	347,575	51	6,815	86	43				
04101215025	Rockford SD 205	1	69%	93,580,503	24,139,125	35,228,987	13,698,801	73,066,913	20,513,590	5254	3,904	68	34				
49081300026	Rockton CUSD 300	3	95%	1,349,031	452,837	494,509	261,078	1,208,425	140,606	123	1,143	94	47				
04101140004	Rockton SD 140	1	66%	3,916,663	640,475	1,111,039	409,911	2,161,425	1,755,238	316	5,555	90	45				
13041002004	Rome CCSD 2	1	63%	854,111	44,465	356,530	176,294	577,289	276,822	73	3,792	116	58				
34049072002	Rondout SD 72	4	269%	1,428,134	439,295	173,147	115,616	728,057	700,077	52	13,463	58	29				
17053425004	Rooks Creek CCSD 425	4	126%	222,497	38,177	8,003	13,958	60,137	162,360	14	11,597	105	53				
19022012002	Roselle SD 12	4	104%	2,823,555	446,390	387,815	302,106	1,136,310	1,687,245	140	12,052	48	24				
06016078002	Rosemont ESD 78	4	249%	885,347	560,151	116,746	89,879	766,777	118,571	50	2,371	20	10				
54092007026	Rossville-Alvin CUSD 7	2	78%	928,369	149,608	389,534	656,847	271,523	271,523	93	2,920	101	51				
34049116026	Round Lake CUSD 116	1	67%	29,463,010	3,169,382	11,852,018	2,643,116	17,664,516	11,798,494	1274	9,261	62	31				
41057001026	Roxana CUSD 1	4	109%	4,545,162	1,076,812	1,072,376	589,222	2,738,409	1,806,753	302	5,963	111	56				
35050230004	Rutland CCSD 230	4	164%	338,909	152,148	66,440	29,039	247,627	91,282	21	4,347	76	38				
13058600016	Salem CHSD 600	1	67%	1,539,179	276,312	733,308	207,032	1,216,652	322,527	102	3,162	110	55				
13058111002	Salem SD 111	1	66%	2,758,736	320,855	1,504,992	451,058	2,276,905	481,831	272	1,771	110	55				
19022048002	Salt Creek SD 48	4	155%	2,607,028	756,186	380,122	209,224	1,345,532	1,261,496	131	9,630	46	23				
54092512026	Salt Fork CUSD 512	2	75%	2,068,533	315,468	459,084	386,379	1,160,932	907,602	181	5,014	102	51				
07016172002	Sandoval CUSD 501	1	70%	979,632	128,277	584,722	247,644	960,644	188,989	134	1,42	110	55				
16019430026	Sandwich CUSD 430	1	63%	1,295,937	240,413	538,599	228,645	1,007,658	288,280	88	3,276	34	17				
39055009026	Sangamon Valley CUSD 9	2	76%	7,902,276	1,878,412	2,415,037	778,116	5,071,566	2,830,711	377	7,509	75	38				
24032060C04	Saratoga CCSD 60C	2	79%	1,406,994	272,470	466,506	265,349	1,004,325	402,669	122	3,301	87	44				
17053438004	Saunemin CCSD 438	2	84%	2,766,934	482,822	479,973	215,152	1,177,947	1,588,987	154	10,318	75	38				
08043211026	Scalps Mound CUSD 211	4	150%	972,136	163,889	100,822	112	264,824	404,815	38	10,653	106	53				
05016054004	Schaumburg CCSD 54	2	82%	60,833,187	9,842,122	9,026,944	6,239,465	25,108,532	35,724,655	2167	16,486	56	28				
06016081002	Schiller Park SD 81	2	75%	4,120,793	1,112,699	1,336,009	337,967	2,786,675	1,334,118	209	6,383	20	10				
26085005026	Schuyler-Industry CUSD 5	2	83%	2,695,766	428,595	989,934	344,338	1,762,866	932,900	195	4,784	99	50				
01086002026	Scott-Morgan CUSD 2	2	78%	564,780	69,818	188,130	96,269	354,218	210,562	42	5,013	100	50				
19022045002	SD 45 DuPage County	2	78%	16,484,136	3,581,907	3,742,563	1,816,219	9,140,689	7,343,447	833	8,816	46	23				
31045046022	SD U-46	1	63%	128,696,650	53,924,372	47,215,180	10,089,564	111,229,116	17,467,534	6454	2,706	43	22				
13058010004	Selmaville CCSD 10	1	69%	776,055	76,251	254,182	268,198	598,631	177,424	60	2,957	110	55				
35050170004	Seneca CUSD 170	4	157%	1,757,931	665,523	251,705	198,696	1,115,924	642,008	102	6,294	106	53				
35050160017	Seneca Twp HSD 160	4	236%	1,608,124	717,553	398,955	131,488	1,247,996	360,128	65	5,540	75	38				
35050002026	Serena CUSD 2	4	125%	2,723,619	439,376	883,135	262,016	1,584,527	1,139,092	118	9,653	76	38				
21028196026	Sesser-Valley CUSD 196	1	70%	1,313,953	70,675	591,912	163,199	825,786	488,167	121	4,034	116	58				
30091084026	Shawnee CUSD 84	4	116%	969,829	187,923	312,529	161,338	661,790	308,039	83	3,711	118	59				
11087004026	Shelbyville CUSD 4	1	68%	2,377,550	298,173	1,117,227	383,956	1,799,356	578,194	181	3,194	107	54				
49081200026	Sherrard CUSD 200	2	75%	2,077,508	338,692	721,670	375,476	1,435,838	641,670	181	3,545	71	36				
11023601026	Shiloh CUSD 1	4	112%	1,004,630	416,273	234,552	136,450	787,275	217,354	69	3,150	102	51				
50082085002	Shiloh Village SD 85	1	65%	1,726,180	228,987	784,452	46,787	1,060,226	665,954	145	4,593	113	57				
04101134004	Shirland CCSD 134	4	109%	170,752	44,565	37,186	38,631	120,383	50,369	12	4,197	90	45				

Illinois State Board of Education
School Business Services Department

2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures			Receipts			Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
				Local Receipts	State Receipts	Federal Receipts	Local Receipts	State Receipts	Federal Receipts						
50082181002	Signal Hill SD 181	1	73%	758,298	163,773	375,145	159,053	697,971	60,326	103	586	113	57		
49081034002	Silvis SD 34	1	66%	1,654,868	252,030	599,670	176,674	1,028,374	626,494	128	4,894	72	36		
05016068002	Skokie SD 68	4	113%	9,825,191	4,423,227	1,212,859	681,983	6,318,068	3,507,122	373	9,402	17	9		
05016069002	Skokie SD 69	2	74%	7,913,230	2,767,532	1,561,432	1,270,758	5,599,722	2,313,508	299	7,737	16	8		
05016073502	Skokie SD 73-5	4	103%	6,723,890	2,522,016	862,804	277,146	3,661,965	3,061,924	190	16,115	16	8		
50082130004	Smithton CCSD 130	1	68%	947,650	185,030	272,868	139,592	597,491	350,159	101	3,467	114	57		
16019432026	Somonauk CUSD 432	2	82%	2,166,132	460,439	843,209	225,107	1,538,754	397,667	121	5,268	75	38		
13038401026	South Central CUD 401	1	70%	1,714,151	275,604	704,566	336,314	1,316,484	397,677	191	2,082	110	55		
03011014024	South Fork SD 14	1	68%	570,517	46,969	232,548	105,542	385,058	185,459	68	2,727	95	48		
53090137002	South Pekin SD 137	2	81%	687,052	39,298	285,041	110,796	435,135	251,918	47	5,360	93	47		
24032074003	South Wilmington CCSD 74	2	84%	445,782	65,386	69,605	32,397	167,388	278,394	30	9,280	79	40		
26034337026	Southeastern CUSD 337	2	89%	1,132,954	190,409	331,162	195,636	717,207	415,747	91	4,569	94	47		
40056009026	Southwestern CUSD 9	1	72%	2,495,036	264,297	1,151,716	462,060	1,878,073	616,964	205	3,010	100	50		
45079140026	Sparta CUSD 140	1	71%	3,472,238	442,766	1,250,225	562,830	2,255,821	1,216,417	282	4,314	115	58		
26029004026	Spoon River Valley CUSD 4	4	117%	611,100	170,781	156,990	99,572	421,342	189,757	45	4,217	94	47		
13041178004	Spring Garden CCSD 178	1	70%	633,650	68,389	222,564	133,480	424,433	209,217	61	3,430	116	58		
53090606004	Spring Lake CCSD 606	4	101%	116,480	36,181	39,242	16,091	91,514	24,966	18	1,387	93	47		
28006099004	Spring Valley CCSD 99	1	67%	1,760,011	103,066	659,532	221,609	984,206	775,804	129	6,014	76	38		
32046256004	St Anne CCSD 256	2	75%	964,628	122,204	283,772	132,643	538,569	426,059	61	6,985	34	17		
32046302016	St Anne CCSD 302	2	87%	648,814	156,115	239,048	69,113	464,276	184,538	29	6,363	34	17		
31045303026	St Charles CUSD 303	4	105%	45,732,605	25,533,148	9,155,864	3,469,743	38,158,755	7,573,850	1907	3,972	83	42		
03026202026	St Elmo CUSD 202	1	71%	808,604	94,882	353,934	119,027	567,844	240,761	76	3,168	110	55		
32046258004	St George CCSD 258	2	76%	1,215,939	169,412	381,518	84,556	635,485	580,454	80	7,256	29	15		
09010169004	St Joseph CCSD 169	2	73%	1,345,337	131,008	345,085	195,213	464,307	674,030	114	5,913	102	51		
09010305016	St Joseph Ogeden CHSD 305	1	71%	764,199	152,466	176,558	92,040	421,064	343,135	47	7,301	102	51		
50082030003	St Liberty Cons SD 30	4	107%	70,733	18,827	33,611	12,998	65,436	5,297	12	441	109	55		
13014141502	St Rose SD 14-15	1	65%	171,629	26,635	54,906	52,891	134,432	37,196	23	1,617	109	55		
28088100026	Stark County CUSD 100	2	89%	1,853,294	503,325	468,991	204,492	1,176,809	676,485	134	5,048	93	47		
40056006026	Stanton CUSD 6	1	66%	2,700,726	342,762	1,184,231	362,642	1,889,635	811,091	316	2,567	108	54		
45079138026	Steeleville CUSD 138	1	70%	961,772	116,027	382,334	125,846	624,207	337,565	88	3,836	115	58		
07016194002	Steger SD 194	1	64%	4,554,936	486,610	1,385,637	275,387	2,147,634	2,407,302	246	9,786	80	40		
47098005026	Sterling CUSD 5	1	71%	10,510,078	1,245,886	4,491,951	1,549,072	7,286,909	3,223,169	800	4,029	74	37		
47052220002	Steward ESD 220	4	121%	134,577	40,659	26,761	17,053	84,473	50,104	16	3,132	74	37		
11087005A26	Stewardson-Stirasburg CUD 5A	1	68%	651,627	104,851	363,220	122,475	590,546	61,082	72	848	107	54		
08043206026	Stockton CUSD 206	2	83%	1,280,137	368,291	239,738	220,491	828,520	451,618	108	4,182	89	45		
35050044002	Streator ESD 44	1	70%	5,924,300	361,556	2,326,262	864,890	3,552,708	2,371,592	415	5,715	106	53		
35050040017	Streator Twp HSD 40	2	74%	3,412,721	424,056	1,414,337	222,200	2,060,593	1,352,128	167	8,097	106	53		
11070300026	Sullivan CUSD 300	1	66%	1,786,189	292,981	739,184	318,532	1,350,697	435,492	177	2,460	107	54		
13041079002	Summersville SD 79	1	64%	496,879	42,861	196,437	108,632	347,931	148,949	53	2,810	116	58		
56099161002	Summit Hill SD 161	3	99%	10,619,080	3,221,567	1,904,690	936,981	6,063,239	4,555,842	535	8,516	38	19		
07016171002	Sunnybrook SD 171	1	64%	3,730,957	586,506	1,285,238	325,174	2,196,919	1,534,038	196	7,827	33	17		
05016029002	Sunset Ridge SD 29	4	227%	3,149,682	660,322	353,787	176,896	1,191,000	1,938,682	86	22,775	57	29		
16019427026	Sycamore CUSD 427	1	72%	12,150,306	5,230,379	3,531,737	866,133	9,628,249	2,522,057	666	3,787	70	35		
56099090002	Taft SD 90	1	71%	1,416,481	206,583	551,081	87,195	847,195	569,286	71	8,018	85	43		
30073005002	Tamaroa School Dist 5	2	84%	388,940	31,251	180,592	34,616	246,459	142,480	30	4,749	115	58		
03011003026	Taylorville CUSD 3	1	72%	5,516,806	1,441,807	1,533,152	841,036	3,515,995	2,000,811	512	3,908	107	54		
03025050026	Teutopolis CUSD 50	2	77%	1,172,105	193,192	455,498	387,746	1,036,436	135,669	150	904	107	54		
09010130004	Thomasboro CCSD 130	1	69%	563,413	94,776	243,832	72,068	410,676	152,737	38	4,019	104	52		
21028174026	Thompsonville CUSD 174	1	71%	517,433	71,172	277,037	115,140	463,949	54,085	71	762	117	59		

**2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations**

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District																																																																																					
															1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
07016215017	Thornton Fractional Twp HSD 215	1	71%	18,121,322	2,761,688	5,752,965	1,660,739	10,175,392	7,945,929	521	15,251	34	17																																																																																						
09010007026	Tolono CUSD 7	1	70%	2,979,821	483,466	1,048,673	495,836	2,027,975	951,845	269	3,538	101	51																																																																																						
35050079004	Tonica CCSD 79	4	124%	553,757	92,337	163,475	38,968	294,780	258,977	33	7,848	105	53																																																																																						
05016211017	Township HSD 211	3	99%	60,597,586	12,882,793	9,756,740	3,678,861	26,318,394	34,279,192	1454	23,576	51	26																																																																																						
05016214017	Township HSD 214	4	110%	54,144,039	15,583,362	7,283,865	4,479,814	27,347,041	26,796,998	1552	17,266	53	27																																																																																						
53090702026	Tremont CUSD 702	1	68%	2,660,121	412,024	964,286	424,896	1,801,206	858,915	160	5,368	87	44																																																																																						
51084001026	Tri City CUSD 1	1	69%	1,319,155	323,751	445,899	181,848	951,499	367,656	142	2,589	87	44																																																																																						
17053006126	Tri Point CUSD 6-J	4	125%	2,223,091	377,560	357,372	6,544	741,477	1,481,614	116	12,773	106	53																																																																																						
17064003026	Tri Valley CUSD 3	2	79%	2,209,642	303,236	443,972	256,415	1,003,624	1,206,018	157	7,682	88	44																																																																																						
41057002026	Triad CUSD 2	1	69%	9,272,755	1,540,007	3,482,819	1,169,833	6,192,659	3,080,096	718	4,290	109	55																																																																																						
30039176026	Trico CUSD 176	2	79%	2,339,834	430,713	921,389	298,494	1,650,596	689,238	188	3,666	115	58																																																																																						
01069027026	Triopia CUSD 27	2	79%	695,568	166,635	221,671	117,142	505,448	194,120	73	2,659	99	50																																																																																						
56099030004	Troy CCSD 30C	2	79%	13,366,221	3,013,950	2,742,632	877,133	6,633,715	6,732,506	781	8,620	97	49																																																																																						
11021301026	Tuscola CUSD 301	2	79%	2,578,476	790,071	743,010	210,109	1,743,189	835,287	181	4,615	101	51																																																																																						
34049113017	Twp HSD 113	4	195%	23,556,269	7,543,757	2,572,244	1,385,916	11,501,918	12,054,352	583	20,676	58	29																																																																																						
06016086002	Union Ridge SD 86	1	70%	1,557,450	553,671	300,024	201,822	1,055,517	501,933	102	4,921	19	10																																																																																						
56099081002	Union SD 81	4	200%	495,211	490,814	80,595	54,294	625,703	(130,492)	21	(6,214)	86	43																																																																																						
33094304026	United CUSD 304	3	98%	1,958,273	727,223	473,768	169,600	1,370,592	587,681	197	2,983	71	36																																																																																						
49081030017	United Twp HSD 30	1	68%	4,272,757	1,183,625	1,538,868	527,941	3,250,434	1,022,323	325	3,146	72	36																																																																																						
09010116022	Urbana SD 116	2	73%	19,275,109	3,762,567	6,228,606	2,147,194	12,138,367	7,136,742	943	7,568	103	52																																																																																						
26029002026	V I T CUSD 2	3	93%	1,061,380	268,766	232,742	147,064	648,572	412,808	86	4,800	94	47																																																																																						
56099365126	Valley View CUSD 365U	2	76%	81,908,172	31,973,429	19,533,990	5,131,177	56,638,596	25,269,575	3201	7,894	85	43																																																																																						
45067003026	Valmeyer CUSD 3	2	89%	836,075	255,748	272,761	87,370	615,878	220,197	60	2,673	115	58																																																																																						
03026203026	Vandalia CUSD 203	1	69%	3,632,788	578,094	1,658,135	602,135	2,838,364	794,424	348	2,283	110	55																																																																																						
41057003026	Venice CUSD 3	4	235%	572,770	427,267	132,598	64,872	624,738	(51,968)	23	(2,259)	113	57																																																																																						
21044133017	Vienna SD 133	1	71%	790,197	120,535	308,571	126,762	555,868	234,329	43	5,450	117	59																																																																																						
11021302026	Vienna SD 55	1	70%	927,156	706,511	299,510	127,622	893,914	428,501	86	4,983	117	59																																																																																						
01090940026	Village Grove CUSD 302	2	73%	1,507,605	206,011	590,044	37,859	673,691	433,914	152	4,432	101	51																																																																																						
20093348026	Wabash CUSD 348	1	70%	799,883	141,941	132,560	120,994	395,495	404,388	72	5,616	99	50																																																																																						
35050195004	Wallace CCSD 195	2	85%	2,902,115	425,884	1,063,219	406,390	1,895,493	1,006,621	272	3,701	116	58																																																																																						
35050185004	Walsham CCSD 185	4	109%	1,352,168	285,722	245,621	156,614	687,957	664,211	79	8,408	74	37																																																																																						
13041001026	Waltonville CUSD 1	2	73%	917,917	153,618	79,169	60,041	292,828	345,491	57	6,061	76	38																																																																																						
08043205026	Warren CUSD 205	2	85%	1,223,384	452,975	310,405	191,455	954,836	268,549	88	3,052	89	45																																																																																						
34049121017	Warren Twp HSD 121	1	72%	19,029,279	4,917,828	5,214,485	1,629,723	11,762,036	7,267,243	565	12,862	61	31																																																																																						
39055011026	Warrensburg-Latham CUSD 11	2	76%	1,365,751	292,102	385,065	229,393	906,560	459,191	151	3,041	87	44																																																																																						
53090308016	Washington CHSD 308	1	59%	4,175,283	1,027,581	1,289,915	252,630	2,570,127	1,605,156	180	8,918	105	53																																																																																						
53090052002	Washington SD 52	1	69%	2,376,822	284,540	782,892	264,421	1,331,853	1,044,969	167	6,257	105	53																																																																																						
45067005026	Waterloo CUSD 5	2	81%	6,754,114	1,173,178	1,538,099	1,030,514	3,741,790	3,012,324	476	6,328	115	58																																																																																						
34049118026	Wauconda CUSD 118	2	76%	21,518,772	6,779,883	5,003,041	1,238,260	13,021,185	8,497,588	779	10,908	52	26																																																																																						
34049060026	Waukegan CUSD 60	1	68%	58,285,281	10,255,635	23,034,905	6,209,509	39,500,049	18,785,232	2277	8,250	60	30																																																																																						
01069006026	Waverly CUSD 6	2	81%	1,064,501	276,959	327,452	87,872	692,282	372,219	75	4,963	100	50																																																																																						
20096100026	Wayne City CUSD 100	2	74%	1,062,397	152,604	385,800	172,110	710,514	351,883	98	3,593	116	58																																																																																						
13014003026	West Chicago CUSD 3	1	64%	2,950,872	421,889	1,191,086	392,191	2,005,166	945,706	274	3,451	109	55																																																																																						
08008314026	West Carroll CUSD 314	2	85%	2,816,887	521,412	1,003,352	514,850	2,039,615	777,272	188	4,134	89	45																																																																																						
33036235026	West Central CUSD 235	4	102%	2,328,219	484,512	578,016	393,578	1,456,106	872,113	133	6,557	94	47																																																																																						
19022033002	West Chicago ESD 33	2	76%	16,564,498	4,913,329	4,520,186	1,391,655	10,825,170	5,739,328	626	9,168	49	24																																																																																						
17054092004	West Lincoln-Broadwell ESD 92	4	108%	593,716	114,942	87,107	61,766	263,815	329,901	32	10,309	87	44																																																																																						
05016031002	West Northfield SD 31	4	135%	6,208,867	958,280	887,282	267,245	2,112,806	4,096,060	107	38,281	57	29																																																																																						

Illinois State Board of Education
School Business Services Department

2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

RCDI NO	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
26062103026	West Prairie CUSD 103	2	90%	2,486,827	358,008	481,730	221,441	1,061,179	1,425,648	110	12,960	94	47
13095010026	West Washington Co CUD 10	1	71%	1,063,718	241,181	365,301	201,229	807,711	256,007	106	2,415	109	55
06016092502	Westchester SD 92-5	2	89%	5,613,565	1,472,096	1,255,731	469,263	3,197,090	2,416,476	262	9,223	7	4
01075012026	Western CUSD 12	2	78%	1,309,614	147,418	383,324	200,590	731,331	578,283	114	5,073	100	50
06016101002	Western Springs SD 101	4	403%	5,010,461	1,028,784	521,792	328,975	1,879,552	3,130,909	179	17,491	8	4
54092002026	Westville CUSD 2	1	68%	3,134,846	229,793	1,514,999	522,200	2,266,992	867,854	309	2,809	104	52
28037230026	Wethersfield CUSD 230	1	71%	1,272,544	158,529	463,686	139,879	765,094	510,450	73	6,992	93	47
05016021004	Wheeling CCSD 21	2	89%	25,267,325	11,844,211	4,383,441	2,038,026	18,265,678	7,001,647	1136	6,163	57	29
50082115002	Whiteside SD 115	1	67%	3,660,546	631,659	1,163,161	368,255	2,163,075	1,497,471	344	4,353	113	57
56099092002	Will County SD 92	4	129%	7,801,097	3,143,765	1,757,935	714,958	5,616,658	2,184,439	270	8,091	85	43
33048210026	Williamsville CUSD 210	4	120%	547,161	221,794	76,327	83,201	381,322	165,839	46	3,605	93	47
13014046002	Willow Grove SD 46	1	63%	1,655,931	414,695	735,878	394,390	1,544,964	110,967	220	504	108	54
05016035002	Wilmette SD 39	1	140%	16,494,996	3,265,021	2,738,377	1,248,097	7,251,495	9,243,501	633	14,603	17	9
56099209026	Wilmington CUSD 209U	4	74%	4,817,551	744,035	1,004,918	498,306	2,247,259	2,570,292	277	9,279	80	40
01086001026	Winchester CUSD 1	2	75%	1,522,647	197,684	528,224	245,507	971,415	551,232	122	4,518	100	50
11087001026	Windsor CUSD 1	1	73%	713,687	110,001	204,206	145,082	459,289	254,399	68	3,741	107	54
19022034002	Winfield SD 34	4	119%	1,502,002	762,749	250,532	109,735	1,123,016	378,986	67	5,657	47	24
04101323026	Winnago CUSD 323	1	71%	4,505,770	1,815,883	1,204,402	238,724	3,279,008	1,226,762	292	4,201	89	45
05016036002	Winnepesaukee SD 36	4	206%	12,805,719	2,179,414	1,121,691	897,880	4,198,985	8,606,734	487	17,673	18	9
34049001002	Winthrop Harbor SD 1	1	67%	3,306,906	800,256	886,292	221,200	1,907,748	1,399,158	88	15,900	61	31
50082113002	Wolf Branch SD 113	2	82%	1,607,256	298,165	379,661	135,178	813,004	794,251	158	5,027	113	57
19022007002	Wood Dale SD 7	4	105%	5,256,024	925,504	867,314	406,213	2,199,031	3,056,993	170	17,982	48	24
34049050004	Wood River-Hartford ESD 15	4	89%	17,809,129	6,028,644	3,929,573	1,354,628	11,312,845	6,496,284	160	7,467	61	31
17053005026	Woodland CUSD 5	2	80%	2,089,855	854,441	2,080,262	170,820	1,632,530	457,325	121	3,780	105	53
19022068002	Woodridge SD 68	3	90%	11,957,439	5,471,588	2,080,262	971,790	8,523,639	3,433,800	591	5,810	85	43
44063200026	Woodstock CUSD 200	1	69%	19,630,121	11,933,388	5,370,413	2,656,413	19,960,215	(330,094)	1078	(306)	69	35
07016127002	Worth SD 127	1	71%	4,473,149	1,403,196	942,842	388,671	2,734,708	1,738,441	237	7,335	35	18
21028188026	Zeigler-Royalton CUSD 188	1	72%	1,513,496	70,984	793,061	292,214	1,156,259	357,237	140	2,552	117	59
34049068002	Zion ESD 6	2	82%	10,649,912	1,500,697	4,008,006	1,574,836	7,083,539	3,566,373	329	10,840	61	31
34049126017	Zion-Benton Twp HSD 126	2	76%	12,439,772	5,006,406	4,723,643	915,830	10,645,878	1,793,894	401	4,474	61	31
	Total			7,150,103,424	1,696,459,405	2,024,222,263	699,969,292	4,420,650,960	2,729,452,465	324,344	8,415		

This report excludes thirty-five districts that did not submit an FY 2023 AFR by the time this report was compiled. The excluded districts are listed below.

- 06016201017 J S Morton HSD 201
- 07016104002 Summit SD 104
- 07016108002 Willow Springs SD 108
- 07016123002 Oak Lawn-Hometown SD 123
- 07016133002 Gen George Patton SD 133
- 07016144002 Prairie-Hills ESD 144
- 07016147002 W Harvey-Dixmoor PSD 147
- 07016148002 Dolton SD 148
- 07016149002 Dolton SD 149
- 07016150002 South Holland SD 150
- 07016151002 South Holland SD 151
- 07016152002 Harvey SD 152
- 07016152002 Hazel Crest SD 152-5

Illinois State Board of Education
School Business Services Department

2024 Special Education Expenditures and Receipts Report
(By District) *FY 2023 tier designations

<u>BCDI No</u>	<u>District Name</u>	<u>Tier</u>	<u>Percent of Adequacy</u>	<u>Expenditures</u>	<u>Local Receipts</u>	<u>State Receipts</u>	<u>Federal Receipts</u>	<u>Total Receipts</u>	<u>Net Expenditures</u>	<u>Special Education Child Count</u>	<u>Net Expenditures Per Child Count</u>	<u>House District</u>	<u>Senate District</u>
07016154002	Thornton SD 154												
07016159002	ESD 159												
07016160002	Country Club Hills SD 160												
07016168004	CCSD 168												
07016170002	Chicago Heights SD 170												
07016205017	Thornton Twp HSD 205												
13014021002	Aviston SD 21												
13041006004	Grand Prairie CCSD 6												
13041099004	Farrington CCSD 99												
13041209027	Woodlawn Unit School District 209												
19022201026	CUSD 201												
20083004026	Eldorado CUSD 4												
24047115026	Yorkville CUSD 115												
26034316026	Warsaw CUSD 316												
30039140004	Unity Point CCSD 140												
30039196026	Elverado CUSD 196												
30073204004	CCSD 204												
32046259004	Pembroke CCSD 259												
33048276026	Abingdon-Avon CUSD 276												
50082203017	O Fallon Twp HSD 203												
51065200026	Greenview CUSD 200												
51084186025	Springfield SD 186												

Special Education Expenditures and Receipts Report

School Code, Section 2-3.145

Net Expenditures Per Child Count- Descending Order

May 1, 2024

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
05016031002	West Northfield SD 31	4	135%	6,208,867	958,280	887,282	267,245	2,112,806	4,096,060	107	38,281	57	29
34049125013	Adlai E Stevenson HSD 125	4	155%	31,340,472	11,042,031	3,360,578	2,319,020	16,721,629	14,618,843	463	31,574	59	30
19022180004	CCSD 180	4	133%	4,163,408	668,857	725,958	230,856	1,625,671	2,537,737	92	27,584	82	41
05016038002	Kenilworth SD 38	4	226%	2,762,062	424,178	262,254	107,780	794,212	1,967,850	72	27,331	18	9
05016034004	Glenview CCSD 34	3	100%	20,861,342	2,053,180	3,182,585	2,007,269	7,243,034	13,618,308	524	25,989	17	9
50082188022	Brooklyn UD 188	2	76%	475,857	23,550	134,568	48,578	206,696	269,161	11	24,469	113	57
05016023002	Prospect Heights SD 23	3	96%	6,879,466	753,917	996,028	718,915	2,468,861	4,410,606	182	24,234	54	27
05016211017	Township HSD 211	3	99%	60,597,586	12,882,793	9,756,740	3,678,861	26,318,394	34,279,192	1454	23,576	51	26
34049102004	Aptakisic-Tripp CCSD 102	4	102%	11,696,686	1,480,901	1,400,298	1,404,455	4,285,654	7,411,032	323	22,944	59	30
05016029002	Sunset Ridge SD 29	4	227%	3,149,682	660,322	353,782	176,896	1,191,000	1,958,682	86	22,775	57	29
05016028002	Northbrook SD 28	4	171%	11,235,891	2,238,949	1,258,458	585,029	4,082,436	7,153,454	317	22,566	57	29
05016225017	Glenbrook HSD 225	4	154%	31,123,262	8,128,752	4,133,817	2,822,135	15,084,703	16,038,559	711	22,558	17	9
19022060002	Maercker SD 60	3	98%	6,742,849	921,422	1,052,006	527,726	2,501,154	4,241,695	192	22,092	45	23
06016234016	Ridgewood CHSD 234	3	95%	4,862,005	1,322,336	694,348	261,411	2,278,095	2,583,910	117	22,085	20	10
07016210017	Lemont Twp HSD 210	4	106%	5,366,269	956,522	796,381	520,369	2,273,272	3,092,997	144	21,479	82	41
34049115016	Lake Forest CHSD 115	4	191%	7,573,853	1,460,087	882,131	668,659	3,010,877	4,562,976	215	21,223	58	29
34049113017	Twp HSD 113	4	195%	23,556,269	7,543,757	2,572,244	1,385,916	11,501,918	12,054,352	583	20,676	58	29
34049103002	Lincolnshire-Prairieview SD 103	4	134%	9,650,792	1,576,764	1,356,086	3,480,499	6,470,293	8,829,841	428	20,630	59	30
34049096004	Kildeer Countryside CCSD 96	4	121%	17,027,942	4,902,518	2,574,003	721,580	8,198,101	8,829,841	299	20,636	59	30
05016202017	Evanston Twp HSD 202	4	114%	20,682,979	5,270,677	2,453,855	3,034,012	10,758,544	12,054,352	484	20,505	18	9
34049067005	Lake Forest SD 67	4	178%	8,113,324	1,062,526	768,449	511,218	2,342,193	5,771,131	286	20,179	58	29
19022086017	Hinsdale Twp HSD 86	4	147%	24,803,179	8,332,302	3,702,448	988,593	13,023,343	11,779,835	598	19,699	82	41
05016203017	Avoca SD 37	4	148%	3,258,390	661,746	452,434	211,253	1,325,433	1,932,957	100	19,330	18	9
05016203017	New Trier Twp HSD 203	4	195%	26,032,663	7,826,600	2,851,250	1,909,764	12,587,014	13,445,649	702	19,150	59	30
34049088002	Oak Grove SD 68 Green Oaks	4	139%	3,676,663	445,684	585,836	251,385	1,282,905	2,393,758	125	19,150	59	30
34049065002	Lake Bluff ESD 65	4	148%	4,020,369	633,650	397,661	226,501	1,257,812	2,762,557	145	19,052	58	29
07016204017	Cons HSD 230	2	79%	38,732,351	7,510,011	8,064,890	2,651,862	18,226,763	20,505,588	1081	18,969	27	14
34049109002	Deerfield SD 109	4	161%	12,848,068	2,713,831	1,420,869	853,102	4,987,801	7,860,267	423	18,582	58	29
05016035002	Glencoe SD 35	4	184%	5,010,461	1,028,784	521,792	328,975	1,879,552	3,130,909	174	18,066	57	29
19022007002	Wood Dale SD 7	4	105%	5,256,024	925,504	867,314	406,213	2,199,031	3,056,993	170	17,982	48	24
06016204017	Lyons Twp HSD 204	4	120%	17,181,930	4,524,268	2,480,953	1,225,089	8,230,310	8,951,620	487	17,691	8	4
05016036002	Winnetka SD 36	4	206%	12,805,719	2,179,414	1,121,691	897,880	4,198,985	8,606,734	506	17,691	8	4
05016065004	Evanston CCSD 65	4	103%	5,010,461	1,028,784	521,792	328,975	1,879,552	3,130,909	179	17,491	8	4
06016107002	Pleasantdale SD 107	4	117%	39,292,152	9,944,953	8,018,451	2,972,990	20,936,394	18,355,759	1061	17,300	18	9
05016224017	Township HSD 214	4	125%	54,144,039	15,583,362	7,283,865	4,479,814	27,347,041	26,796,998	136	17,266	82	41
07016220017	Reavis Twp HSD 220	1	68%	9,178,731	2,185,958	1,565,031	521,680	4,272,669	4,906,062	294	16,687	22	11
06016084502	Riverside-Brookfield Twp SD 208	4	115%	7,214,527	1,229,312	1,408,924	246,833	3,848,327	3,848,327	231	16,659	21	11
05016054004	Rhodes SD 84-5	2	82%	3,443,069	1,272,227	902,644	623,945	25,108,532	35,724,655	2167	16,486	56	28
05016054004	Schaumburg CCSD 54	4	151%	60,833,187	9,842,122	9,026,944	337,376	2,431,023	3,569,081	217	16,447	17	9
34049070002	Northbrook/Glenview SD 30	4	124%	8,731,333	1,569,818	1,461,902	686,614	3,718,334	5,013,000	309	16,223	52	26
05016073502	Libertyville SD 70	4	103%	6,723,890	2,522,016	862,804	277,146	3,661,965	3,061,924	190	16,115	16	8
19022063002	Skokie SD 73-5	3	96%	3,001,018	475,503	655,393	198,923	1,329,819	1,671,199	105	15,916	82	41
34049001002	Winthrop Harbor SD 1	1	67%	3,306,906	800,256	886,292	221,200	1,907,748	1,399,158	88	15,900	61	31
19022062002	Gower SD 62	4	113%	4,172,525	903,266	634,794	299,805	1,837,866	2,334,660	148	15,775	82	41
05016071002	Niles ESD 71	4	113%	2,684,353	647,359	302,821	229,561	1,179,741	1,504,612	96	15,673	15	8
06016106002	LaGrange Highlands SD 106	4	107%	3,657,343	1,041,471	366,211	280,342	1,688,024	1,969,319	126	15,630	82	41
19022181004	Hinsdale CCSD 181	4	148%	13,328,484	2,209,258	2,060,093	1,286,757	5,556,109	7,772,375	501	15,514	45	23

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures			Receipts			Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
				Local	State	Federal	Local	State	Federal						
34049033002	Emmons SD 33	4	109%	1,185,819	219,964	192,886	75,436	488,286	697,532	45	15,501	64	32		
50082189022	East St Louis SD 189	3	96%	24,355,824	1,308,288	8,798,861	2,210,520	12,317,669	12,038,155	777	15,493	114	57		
19022087017	Glenbard Twp HSD 87	3	94%	36,557,069	9,357,006	6,723,065	2,275,686	18,555,757	18,201,312	1177	15,464	42	21		
34049124016	Grant CHSD 124	1	68%	9,622,011	1,191,340	3,047,798	707,743	4,946,881	4,675,130	304	15,379	64	32		
07016231016	Evergreen Park CHSD 231	2	87%	5,619,720	1,275,068	1,423,493	404,746	3,103,307	2,516,413	164	15,344	36	18		
07016215017	Thornton Fractional Twp HSD 215	1	71%	18,121,322	2,761,688	5,752,963	1,660,739	10,175,392	7,945,929	521	15,251	34	17		
07016218016	CHSD 218	2	77%	34,916,641	8,377,786	8,820,589	1,751,960	18,950,335	15,966,306	1056	15,120	36	18		
05016025002	24032073017	3	98%	21,140,933	4,234,530	3,301,548	1,742,342	9,278,421	11,862,513	788	15,054	53	27		
07016143502	Arlington Heights SD 25	1	71%	1,072,742	148,952	400,044	32,836	583,833	490,909	33	14,876	106	53		
07016146004	Gardner S Wilmington Twp HSD 73	3	76%	5,453,553	136,433	1,815,988	604,554	2,556,975	2,896,578	195	14,854	28	14		
19022011002	Posen-Robbins ESD 143-5	2	97%	11,144,670	1,619,990	1,773,715	1,372,376	4,766,081	6,378,589	430	14,834	28	14		
19022088016	Medinah SD 11	4	105%	2,664,561	386,272	338,329	280,936	1,005,538	1,659,024	113	14,662	48	24		
05016039002	DuPage HSD 88	2	87%	18,524,577	3,693,661	3,991,469	1,166,291	8,851,422	9,673,155	661	14,634	77	39		
19022053002	Wilmette SD 39	4	140%	16,494,996	3,265,021	2,738,377	1,248,097	7,251,495	9,243,501	633	14,603	17	9		
19022094016	Butler SD 53	4	184%	1,750,424	441,571	214,578	92,069	748,218	1,002,206	69	14,525	7	4		
19022010002	CHSD 94	1	66%	10,798,788	2,215,618	3,137,713	889,715	6,243,046	4,555,742	318	14,376	49	25		
19022066002	Itasca SD 10	3	97%	4,012,192	704,856	602,527	275,844	1,583,257	2,428,935	171	14,204	48	24		
24032072C04	Center Cass SD 66	3	96%	3,879,221	557,842	704,292	300,518	1,562,652	2,316,569	164	14,125	82	41		
05016073002	Gardner CCSD 72C	2	80%	920,803	57,355	308,613	64,445	430,413	490,390	35	14,011	106	53		
07016228016	East Prairie SD 73	4	104%	1,851,441	469,355	255,352	129,337	854,044	977,397	72	13,853	16	8		
06016209017	Bremen CHSD 228	1	70%	30,910,112	5,795,511	10,350,260	2,007,391	18,153,162	12,756,950	921	13,822	7	4		
19022058002	Proviso Twp HSD 209	1	70%	22,585,366	5,585,060	5,058,446	1,244,018	11,887,524	10,697,842	774	13,822	7	4		
32046307016	Downers Grove GSD 58	4	101%	20,546,213	3,850,695	3,874,828	1,427,301	9,152,824	11,393,390	833	13,678	42	21		
06016200013	Bradley Bourbonnais CHSD 307	1	69%	7,958,231	975,379	2,121,328	837,467	3,934,174	4,024,057	297	13,548	79	40		
19022044002	Oak Park - River Forest SD 200	4	127%	18,037,711	5,291,140	2,851,449	1,712,213	9,854,802	8,182,909	604	13,532	42	21		
34049072002	Lombard SD 44	4	114%	15,690,837	4,161,999	2,350,517	1,356,848	7,869,365	7,821,472	578	13,463	58	29		
19022108016	Rondout SD 72	4	269%	1,428,134	439,295	173,147	115,616	728,057	700,077	52	13,427	48	24		
05016027002	Lake Park CHSD 108	4	111%	11,002,791	4,253,946	1,507,360	662,926	6,424,232	4,578,559	341	13,410	57	29		
05016074002	Northbrook ESD 27	4	159%	5,743,703	828,140	573,259	2,780,122	2,963,581	2,963,581	221	13,406	16	8		
15016299025	Lincolnwood SD 74	4	135%	6,262,171	1,904,424	791,023	550,373	3,245,820	3,016,351	225	13,397	5	3		
34049036002	Chicago Public Schools Dist 299	2	75%	1,658,830,829	273,259,576	531,161,748	159,429,322	963,850,646	694,980,183	51875	13,234	64	32		
0701617002	Grass Lake SD 36	4	159%	1,187,457	296,788	219,649	88,711	605,158	582,299	44	13,163	29	15		
34049127016	Brookwood SD 167	1	70%	4,261,306	390,223	1,322,582	349,354	2,063,159	2,198,147	167	13,139	62	31		
34049106002	Grayslake CHSD 127	2	77%	14,814,191	4,236,417	3,630,435	706,458	8,573,311	6,240,881	475	12,962	58	29		
26062103026	Bannockburn SD 106	2	234%	494,818	110,916	63,179	35,563	209,658	285,160	22	12,960	94	47		
07016109002	West Prairie CUSD 103	2	90%	2,486,827	358,008	481,730	221,441	1,061,179	1,425,648	110	12,899	20	10		
06016080002	Indian Springs SD 109	1	70%	12,621,103	1,358,536	3,964,917	848,408	6,171,861	6,449,243	498	12,862	61	31		
34049212017	Norridge SD 80	2	87%	3,446,705	435,823	634,183	274,142	1,344,149	2,102,556	163	12,862	61	31		
54092225017	Warren Twp HSD 121	1	72%	19,029,279	4,917,828	5,214,485	1,629,723	11,762,036	7,267,243	565	12,806	101	51		
17053006216	Armstrong Twp HSD 225	4	176%	268,405	72,397	27,543	14,788	114,729	153,676	12	12,773	106	53		
47052271026	Tri Point CUSD 6-J	4	125%	2,223,091	377,560	357,372	6,544	741,477	1,481,614	116	12,718	74	37		
24047066004	Paw Paw CUSD 271	4	131%	493,151	85,053	110,535	43,207	238,795	254,356	20	12,717	75	38		
07016154502	Newark CCSD 66	3	90%	624,767	89,289	93,012	73,666	255,967	368,800	29	12,426	33	17		
06016090002	Burnham SD 154-5	1	71%	810,468	97,126	278,706	61,859	437,691	372,777	30	12,418	78	39		
06016105002	River Forest SD 90	4	127%	7,548,992	2,477,353	1,520,157	546,264	4,543,774	3,005,217	242	12,380	21	11		
24032101016	La Grange SD 105 South	4	138%	7,395,865	3,112,850	938,510	422,890	4,474,249	2,921,616	236	12,369	75	38		
07016233016	Morris CHSD 101	1	70%	3,575,633	550,746	922,536	432,578	1,905,861	1,669,773	135	12,353	30	15		
34049117016	Homewood Hossmoor CHSD 233	1	70%	13,202,332	2,545,362	4,446,729	1,133,010	8,125,102	5,077,230	411	12,153	61	31		
	CHSD 117	2	83%	15,278,382	3,873,434	5,212,036	687,667	9,773,137	5,505,245	453					

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT_No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child	House District	Senate District
05016067002	Golf ESD 67	4	102%	3,038,137	849,042	342,095	161,132	1,352,269	1,352,269	1,685,868	139	12,129	15	8
34049114002	Fox Lake GSD 114	3	97%	4,333,276	853,181	1,358,014	261,110	2,472,305	2,472,305	1,860,971	154	12,084	64	32
19022012002	Roselle SD 12	4	104%	2,823,555	446,390	387,815	302,106	1,136,310	1,136,310	1,687,245	140	12,052	48	24
05016095004	Comm Cons SD 59	4	107%	25,272,593	5,852,612	4,251,180	2,294,614	12,398,406	12,398,406	12,874,187	1071	12,021	48	24
34049073004	Hawthorn CCSD 73	3	91%	15,144,361	3,177,427	3,313,884	876,429	7,367,740	7,367,740	7,776,621	648	12,001	59	30
19022099016	CHSD 99	4	113%	24,338,901	8,818,794	4,609,559	1,551,062	14,979,415	14,979,415	9,359,486	786	11,908	81	41
06016079002	Pennoyer SD 79	2	90%	1,158,985	285,198	249,281	125,770	660,249	660,249	498,736	42	11,875	20	10
07016156002	Lincoln ESD 156	1	72%	3,107,088	194,063	1,210,600	290,343	1,695,006	1,695,006	1,412,082	120	11,762	33	17
34049120013	Mundelein Cons HSD 120	2	77%	11,031,489	3,324,276	1,977,320	1,054,469	6,356,065	6,356,065	4,675,424	398	11,747	52	26
34049220026	Barrington CUSD 220	4	121%	39,496,145	9,209,809	8,501,252	2,625,450	20,336,512	20,336,512	19,159,634	1631	11,747	52	26
06016089002	Maywood-Melrose Park-Broadview 89	1	72%	13,981,875	698,399	4,938,694	1,779,463	7,416,556	7,416,556	6,563,318	559	11,745	77	39
53102069002	Germanatown Hills SD 69	1	69%	1,901,443	177,704	450,565	232,564	860,833	860,833	1,040,610	89	11,692	73	37
17053425004	Rooks Creek CCSD 425	4	126%	222,497	38,177	8,003	13,958	60,137	60,137	162,360	14	11,597	105	53
05016063002	East Maine SD 63	1	73%	15,717,931	2,729,555	3,203,010	1,773,475	7,706,041	7,706,041	8,011,890	691	11,595	55	28
48072326026	Princeville CUSD 326	2	81%	2,094,658	241,830	389,774	200,398	832,002	832,002	1,262,656	109	11,584	73	37
53102006026	Fieldcrest CUSD 6	4	101%	3,370,235	588,326	776,372	340,890	1,705,588	1,705,588	1,664,647	145	11,480	105	53
07016135002	Orland SD 135	3	100%	21,456,617	4,749,903	3,839,308	1,460,188	10,049,399	10,049,399	11,407,238	997	11,442	27	14
06016087002	Berkeley SD 87	1	72%	12,690,812	1,932,498	3,854,595	796,200	6,583,293	6,583,293	6,107,519	536	11,395	7	4
05016057002	Mount Prospect SD 57	3	92%	6,264,217	1,195,832	998,676	659,384	2,853,892	2,853,892	3,410,325	300	11,368	57	29
34049038002	Big Hollow SD 38	1	66%	6,125,872	601,021	1,873,371	350,546	2,824,939	2,824,939	3,300,934	291	11,343	62	31
44063154016	Marengo CHSD 154	2	76%	3,118,149	980,453	712,144	312,058	2,004,655	2,004,655	1,113,493	99	11,247	69	35
19022061002	Darien SD 61	2	89%	5,089,991	996,875	870,949	415,145	2,282,969	2,282,969	2,807,022	250	11,228	82	41
19022020002	Keeneyville SD 20	2	75%	6,062,171	1,204,418	1,412,209	519,229	3,135,856	3,135,856	2,926,315	262	11,169	56	28
34049079002	Fremont SD 79	3	98%	6,794,151	1,372,549	1,240,289	548,725	3,161,563	3,161,563	3,632,588	328	11,075	52	26
56099157004	Frankfort CCSD 157C	4	101%	6,978,448	1,474,148	1,133,240	603,505	3,210,893	3,210,893	3,767,554	341	11,049	38	19
19022100016	Fenton CHSD 100	4	108%	6,001,795	2,204,092	982,049	386,208	3,572,349	3,572,349	2,429,446	220	11,043	77	39
07016145002	Arbor Park SD 145	2	73%	3,862,663	369,905	1,156,587	359,152	1,885,644	1,885,644	1,977,019	181	10,923	38	19
34049118026	Wauconda CUSD 118	4	76%	21,518,772	6,779,883	5,003,041	1,238,260	13,021,185	13,021,185	8,497,588	779	10,908	52	26
19022041002	Glen Ellyn SD 41	4	114%	11,300,146	2,425,820	1,985,269	975,600	5,386,688	5,386,688	5,913,458	543	10,890	42	21
34049006002	Zion ESD 6	2	82%	10,649,912	1,500,697	4,008,006	1,574,836	7,083,539	7,083,539	3,566,373	329	10,840	61	31
05016015004	Palatine CCSD 15	2	83%	40,065,783	8,716,269	7,988,420	3,448,633	20,153,323	20,153,323	19,912,460	1842	10,810	51	26
07016155002	Calumet City SD 155	1	73%	3,527,723	223,573	1,123,546	473,437	1,820,557	1,820,557	1,707,166	159	10,737	34	17
17053438004	Sauemin CCSD 438	2	74%	669,638	163,889	100,822	112	264,824	264,824	404,815	38	10,653	106	53
08016103002	Lyons SD 103	2	76%	11,822,935	3,265,352	3,555,349	886,609	7,707,309	7,707,309	4,115,625	388	10,607	2	1
06016093002	Hillside SD 93	4	119%	2,669,245	845,022	469,281	220,451	1,534,754	1,534,754	1,134,491	108	10,505	7	4
19022200026	CUSD 200	3	95%	50,472,575	12,572,156	12,166,802	4,067,079	28,806,036	28,806,036	21,666,539	2066	10,487	47	24
53090076002	Creve Coeur SD 76	2	74%	2,128,879	133,733	735,516	169,487	1,038,736	1,038,736	1,090,143	104	10,482	87	44
34049041004	Lake Villa CCSD 41	1	69%	10,926,635	1,578,447	2,724,289	866,001	5,168,737	5,168,737	5,757,898	552	10,431	64	32
06016088002	Bellwood SD 88	1	70%	10,748,465	1,802,372	4,046,802	884,255	6,733,429	6,733,429	4,015,036	385	10,429	7	4
56099207026	Pestone CUSD 207U	4	104%	5,355,500	769,398	1,262,654	602,185	2,634,238	2,634,238	2,721,262	262	10,386	29	15
06016092002	Lindop SD 92	3	100%	2,467,294	928,412	490,038	118,287	1,536,737	1,536,737	930,556	90	10,340	7	4
24032060004	Saratoga CCSD 60C	2	84%	2,766,934	482,822	479,973	215,152	1,177,947	1,177,947	1,588,987	154	10,318	75	38
06016097002	Oak Park ESD 97	3	95%	27,878,139	8,991,930	5,625,582	1,606,458	16,223,970	16,223,970	11,654,169	1130	10,313	78	39
17054092004	West Lincoln-Broadwell ESD 92	4	108%	593,716	114,942	87,107	61,766	263,815	263,815	329,901	32	10,309	87	44
56099088A02	Richland GSD 88A	2	87%	3,696,395	940,749	782,635	252,701	1,976,085	1,976,085	1,720,310	169	10,179	98	49
24032201004	Minooka CCSD 201	1	71%	15,003,166	1,735,622	3,775,037	1,281,680	6,792,339	6,792,339	8,210,827	808	10,162	75	38
34049112002	North Shore SD 112	4	156%	16,460,326	4,652,116	2,830,900	1,479,135	8,962,151	8,962,151	7,498,175	741	10,119	58	29
56099204017	Joliet Twp HSD 204	1	70%	29,652,898	5,930,175	10,203,176	1,698,539	17,831,890	17,831,890	11,821,008	1169	10,112	86	43
07016118004	Palos CCSD 118	3	95%	9,086,404	2,437,547	1,809,625	885,216	5,132,388	5,132,388	3,954,016	392	10,087	36	18

2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
07016122002	Ridgeland SD 122	1	64%	9,097,543	1,183,955	2,614,808	988,294	4,787,057	4,310,486	430	10,024	31	16
30002001022	Cairo USD 1	4	115%	1,774,953	120,141	638,301	193,805	952,247	827,706	83	9,912	118	59
34049095026	Lake Zurich USD 95	4	112%	18,886,332	4,439,250	4,062,134	1,770,355	10,271,739	8,614,593	873	9,868	51	26
07016194002	Steger SD 194	1	64%	4,554,936	486,610	1,385,637	275,387	2,147,634	2,407,302	246	9,786	80	40
31045304026	Geneva CUSD 304	4	115%	22,662,917	8,725,541	3,627,467	1,667,469	14,020,477	8,642,440	885	9,765	83	42
19022025002	Benjamin SD 25	4	132%	3,156,409	1,283,883	643,251	54,949	1,982,082	1,174,326	121	9,705	47	24
35059002026	Serena CUSD 2	4	125%	2,723,619	439,376	883,135	262,016	1,584,527	1,193,092	118	9,653	76	38
19022048002	Salt Creek SD 48	4	155%	2,607,028	756,186	380,122	209,224	1,345,532	1,261,496	131	9,630	46	23
34049187026	North Chicago SD 187	2	79%	16,736,993	2,378,212	6,715,529	1,134,018	10,227,758	6,509,235	677	9,615	60	30
30039086003	DeSoto Cons SD 86	2	84%	672,349	189,800	85,519	100,060	355,379	316,970	33	9,605	118	59
34049076002	Diamond Lake SD 76	3	90%	4,133,122	1,306,351	872,908	386,521	2,565,780	1,567,342	164	9,557	52	26
50082040026	Marissa CUSD 40	1	73%	1,880,478	114,094	575,446	84,064	773,604	1,106,874	116	9,546	115	58
56099200426	Beecher CUSD 200U	1	64%	4,126,483	709,905	1,116,088	308,628	2,134,621	1,991,862	211	9,440	29	15
56099088002	Chaney-Monge SD 88	1	59%	2,936,829	440,076	1,250,761	180,580	1,871,417	1,065,413	113	9,428	85	43
19022205026	Elmhurst SD 205	4	110%	34,650,791	12,247,352	5,256,473	1,723,932	19,227,757	15,423,034	1637	9,422	45	23
05016068002	Skokie SD 68	4	113%	9,825,191	4,423,227	1,212,859	681,983	6,318,068	3,507,122	373	9,402	17	9
07016157002	Hoover-Schrum Memorial SD 157	1	73%	2,897,602	656,390	819,353	397,462	1,873,205	1,024,397	109	9,398	34	17
26034327004	Dallas ESD 327	2	79%	434,273	34,885	103,278	61,696	199,859	234,414	25	9,377	94	47
56099159002	Mokena SD 159	3	99%	5,551,562	1,634,329	927,832	180,387	2,742,548	2,809,015	300	9,363	37	19
30039130004	Giant City CCSD 130	1	67%	615,562	55,689	163,576	98,875	318,140	297,422	32	9,294	118	59
08043211026	Scales Mound CUSD 211	4	150%	972,136	294,658	87,059	135,071	516,788	455,347	49	9,293	89	45
24032074003	South Wilmington CCSD 74	2	84%	445,782	65,386	69,605	32,397	167,388	278,394	30	9,280	79	40
56099209026	Wilmington CUSD 209U	2	74%	4,817,551	744,035	1,004,918	498,306	2,247,259	2,570,292	277	9,279	80	40
06016096002	Riverside SD 96	4	121%	8,019,510	3,373,014	1,558,680	547,504	5,479,198	2,940,312	274	9,271	2	1
07016153002	Homeood SD 153	1	65%	7,208,766	1,236,554	2,039,056	572,904	3,798,513	3,410,253	368	9,267	30	15
34049024004	Round Lake CUSD 116	1	67%	29,463,010	3,169,382	11,852,018	2,643,116	17,664,516	11,798,494	1274	9,261	62	31
34049040004	Millburn CCSD 24	2	87%	4,628,066	1,540,954	1,120,755	303,330	2,965,038	1,663,028	180	9,239	61	31
06016092502	Westchester SD 92-5	2	89%	5,613,565	1,472,096	1,255,731	469,263	3,197,080	2,416,476	262	9,223	7	4
06016098002	Berwyn North SD 98	1	70%	11,785,208	588,826	4,892,173	1,429,176	6,910,175	4,875,032	529	9,216	21	11
19022033002	West Chicago ESD 33	2	76%	16,564,498	4,913,329	4,520,186	1,391,655	10,825,170	5,739,328	626	9,168	49	25
06016085502	River Grove SD 85-5	1	67%	2,324,844	325,451	832,399	287,927	1,445,776	879,068	96	9,157	77	39
47098301017	Rock Falls Twp HSD 301	2	74%	2,098,750	351,508	693,970	126,008	1,171,486	927,264	102	9,091	74	37
07016111002	Burbank SD 111	1	67%	15,171,399	4,137,644	4,007,234	1,157,928	9,302,806	5,868,593	646	9,085	22	11
17020018026	Blue Ridge CUSD 18	4	110%	2,176,083	448,799	468,916	234,576	1,152,290	1,023,793	113	9,060	88	44
56099205017	Lockport Twp HSD 205	2	84%	13,770,863	3,519,106	3,616,149	1,200,061	8,335,316	5,435,547	602	9,029	85	43
53102011026	El Paso-Gridley CUSD 11	2	76%	3,859,457	569,879	1,208,504	460,114	2,238,497	1,620,960	180	9,005	105	53
34049034004	Anitoch CCSD 34	2	80%	10,741,889	3,140,821	2,603,001	667,326	6,411,148	4,330,744	483	8,966	64	32
06016102002	La Grange SD 102	3	92%	11,954,165	3,667,285	2,117,886	745,250	6,530,421	5,423,744	605	8,965	8	4
05016207017	Maine Township HSD 207	4	120%	24,589,594	8,833,935	4,860,986	2,345,500	16,040,421	8,549,173	954	8,961	55	28
07016128002	Palos Heights SD 128	3	99%	2,989,119	611,492	623,186	296,275	1,530,953	1,458,166	163	8,946	35	18
09027010026	Paxton-Buckley-Lodia CUD 10	1	70%	4,354,368	520,432	1,318,460	433,279	2,272,172	2,082,196	233	8,932	106	53
47052272026	Amboy CUSD 272	3	91%	2,258,929	414,427	574,375	242,993	1,231,795	1,027,134	115	8,932	74	37
53090308016	Washington CHSD 308	1	59%	4,175,283	1,027,581	1,289,915	252,630	2,570,127	1,605,156	180	8,918	105	53
05016070002	Morton Grove SD 70	4	105%	4,184,777	1,865,539	491,175	265,528	2,622,241	1,562,535	177	8,828	15	8
07016142002	Forest Ridge SD 142	1	64%	5,711,166	621,047	1,678,108	582,175	2,881,331	2,819,836	321	8,816	28	14
19022045002	SD 45 DuPage County	2	78%	16,484,136	3,581,907	3,742,563	1,816,219	9,140,689	7,343,447	833	8,816	46	23
47071223026	Meridian CUSD 223	2	79%	4,469,098	572,722	1,290,943	400,606	2,264,270	2,204,827	251	8,784	89	45
34049046004	Grayslake CCSD 46	1	66%	17,380,259	2,266,715	5,083,913	1,756,753	9,107,381	8,272,869	942	8,782	62	31
04101122022	Harlem UD 122	2	75%	29,327,059	6,323,842	7,223,009	2,658,011	16,204,862	13,122,197	1495	8,777	90	45

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
44063155016	CHSD 155	2	78%	2	18,699,832	6,935,916	3,567,026	1,488,852	11,991,794	6,708,039	765	8,769	66	33
47098001026	Erie CUSD 1	4	229%	4	2,759,267	844,527	499,247	186,324	1,530,098	1,229,169	141	8,718	73	37
24032054002	Morris SD 54	1	68%	1	5,227,901	508,595	1,421,861	405,422	2,336,879	2,891,022	332	8,708	75	38
07016117002	North Palos SD 117	1	61%	1	12,821,167	3,981,468	3,272,819	1,214,310	8,468,597	4,352,570	500	8,705	36	18
09010193017	Rantoul Township HSD 193	1	63%	1	3,304,483	435,176	1,167,613	241,724	1,844,513	1,459,969	168	8,690	104	52
17064007026	Lexington CUSD 7	2	82%	2	1,147,410	230,634	251,375	119,082	603,092	546,318	63	8,672	105	53
24032075002	Braceville SD 75	2	84%	2	532,964	40,699	154,364	77,876	272,939	260,205	30	8,667	79	40
47052275026	Ashton-Franklin Center CUSD 275	1	88%	1	1,211,611	249,193	207,924	184,291	644,408	570,204	66	8,639	74	37
09010003026	Mahomet-Seymour CUSD 3	1	64%	1	8,041,246	561,492	2,285,938	1,389,834	4,247,263	3,793,983	440	8,623	101	51
56099090004	Troy CCSD 30C	2	79%	2	13,366,221	3,013,950	2,742,632	877,133	6,633,715	6,732,506	781	8,620	97	49
17053426004	Cornell CCSD 426	2	84%	2	418,841	109,719	81,021	30,136	220,876	197,964	23	8,607	105	53
56099161002	Summit Hill SD 161	3	99%	3	10,619,080	3,221,567	1,904,690	936,981	6,063,239	4,555,842	535	8,516	38	19
44063012026	Johnsburg CUSD 12	3	94%	3	6,998,783	1,509,680	1,977,234	593,897	4,071,811	2,926,972	344	8,509	64	32
04004100026	Belvidere CUSD 100	1	69%	1	27,430,607	5,622,026	8,964,608	2,077,817	16,664,451	10,766,156	1269	8,484	68	34
35050210004	Miller Twp CCSD 210	3	98%	3	774,440	106,864	160,142	49,924	316,931	457,509	54	8,472	75	38
17064004026	Heyworth CUSD 4	1	70%	1	2,358,886	256,894	889,423	233,589	1,379,906	978,980	116	8,439	87	44
35050195004	Wallace CCSD 195	2	85%	2	1,352,168	285,722	245,621	156,614	687,957	664,211	79	8,408	74	37
17064005026	McLean County USD 5	2	76%	2	46,338,828	7,248,714	11,656,469	3,785,692	22,690,876	23,647,952	2821	8,383	91	46
26034328024	Hamilton CCSD 328	1	69%	1	1,456,614	127,127	339,411	162,725	629,263	827,351	99	8,357	94	47
26062170026	Bushnell Prairie City CUSD 170	2	81%	2	2,996,309	241,051	845,310	239,725	1,326,085	1,610,224	193	8,343	71	36
54092011026	Hoopston Area CUSD 11	2	74%	2	5,335,952	349,440	1,612,404	763,397	2,725,241	2,610,711	313	8,341	101	51
34049056002	Gurnee SD 56	2	79%	2	9,222,611	3,109,323	1,727,685	802,357	5,639,365	3,583,246	431	8,314	60	30
34049060026	Waukegan CUSD 60	1	68%	1	58,285,281	10,255,635	23,034,905	6,209,509	39,500,049	18,785,232	2277	8,250	60	30
06016094002	Komarek SD 94	3	95%	3	2,556,586	984,674	401,360	141,943	1,527,977	1,028,609	125	8,229	8	4
30039165016	Carbondale CHSD 165	1	72%	1	3,556,324	957,958	595,536	326,640	1,880,134	1,676,189	204	8,217	118	59
56099033004	Homestead CCSD 33C	3	97%	3	14,425,296	4,028,573	2,833,932	1,371,760	8,234,265	6,191,031	755	8,200	37	19
35050140017	Ottawa Twp HSD 140	2	83%	2	6,110,345	1,469,498	1,942,379	424,158	3,836,035	2,274,310	278	8,181	76	38
05016062004	CCSD 62	4	129%	4	23,907,139	10,322,809	4,238,648	2,245,564	16,807,022	7,100,118	872	8,142	55	28
32046020226	Streator Twp HSD 40	3	93%	3	5,344,586	990,727	1,356,352	607,211	2,954,290	2,390,296	295	8,103	79	40
35050040017	Will County SD 92	2	74%	2	3,412,721	424,056	1,414,337	222,200	2,060,593	1,352,128	167	8,097	106	53
56099092002	La Salle ESD 122	4	129%	4	7,801,097	3,143,765	1,757,935	714,958	5,616,658	2,184,439	270	8,091	85	43
35050122002	East Peoria CHSD 309	1	66%	1	4,665,469	250,993	1,819,269	473,076	2,543,338	2,122,131	263	8,069	76	38
53090309016	Brussels CUSD 42	4	107%	4	4,022,377	1,248,639	870,457	292,204	2,411,300	1,611,077	200	8,055	91	46
40007042026	Taft SD 90	4	107%	4	389,599	77,903	125,580	57,316	260,799	128,800	16	8,050	100	50
56099090002	Newark CHSD 18	1	71%	1	1,416,481	206,583	551,081	89,531	847,195	569,286	71	8,018	85	43
24047018016	Harrison CUSD 36	4	110%	4	434,792	127,404	109,597	38,788	275,789	159,003	20	7,950	75	38
44063036002	Manhattan SD 114	1	62%	1	1,989,412	472,775	555,706	128,813	1,157,294	832,119	105	7,925	64	32
56099114002	Valley View CUSD 365U	2	76%	2	6,374,862	1,296,749	1,643,125	392,428	3,333,303	3,042,559	384	7,923	80	40
56099365026	Plainfield SD 202	1	68%	1	81,908,172	31,973,429	19,533,990	5,131,177	56,638,596	25,269,575	3201	7,894	85	43
56099202022	Central Stickney SD 110	4	132%	4	86,299,422	16,989,428	25,413,411	5,907,176	48,310,014	37,989,408	4815	7,880	98	49
07016110002	Queen Bee SD 16	2	75%	2	1,198,607	475,499	184,807	104,446	764,751	433,856	55	7,888	1	1
19022016002	Fairmont SD 89	2	75%	2	7,165,811	2,389,566	1,836,820	849,785	5,076,171	2,089,639	265	7,885	46	23
56099099002	Rosnoke Benson CUSD 60	3	97%	3	2,266,819	543,583	890,042	157,945	1,572,945	693,875	88	7,885	85	43
53102060026	Gibson City-Melvin-Sibley CUSD 5	2	84%	2	1,211,100	290,167	218,666	135,775	644,608	566,492	72	7,868	105	53
09027005026	Tonica CCSD 79	4	124%	4	2,825,945	421,793	789,819	239,269	1,450,880	1,375,065	175	7,868	106	53
35050079004	Metamora CCSD 1	1	71%	1	553,757	92,337	163,475	38,968	294,780	258,977	33	7,848	105	53
53102001004	Sunnybrook SD 171	1	64%	1	1,698,785	169,705	395,502	224,059	789,265	909,520	116	7,841	105	53
07016117002	Crystal Lake CCSD 47	2	77%	2	3,730,957	586,506	1,285,238	325,174	2,196,919	1,534,038	196	7,827	33	17
44063047004					22,174,764	5,137,230	5,483,456	2,612,384	13,233,070	8,941,694	1143	7,823	63	32

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
47052170022	Dixon USD 170	1	73%	1	10,747,812	1,787,189	3,660,553	1,016,123	6,463,865	4,283,947	549	7,803	74	37
17053230017	Dwight Twp HSD 230	4	111%	4	990,580	355,657	251,260	71,608	678,525	312,055	40	7,801	106	53
53090303016	Peikin CSD 303	2	76%	2	7,343,238	1,586,686	2,208,980	563,137	4,358,804	2,984,434	383	7,792	93	47
56099086005	Joliet PSD 86	1	69%	1	39,637,825	3,492,242	17,364,799	2,868,042	23,725,083	15,912,742	2047	7,774	86	43
56099210016	Lincoln Way CHSD 210	1	72%	1	19,755,492	5,367,412	4,729,189	1,763,709	11,860,310	7,895,182	1016	7,771	37	19
17053074027	Planagan-Cornell Dist 74	2	78%	2	1,375,570	348,590	268,874	89,915	707,380	668,190	86	7,770	105	53
070116162002	Matteson ESD 162	2	77%	2	10,453,904	2,741,541	3,144,916	902,802	6,789,259	3,664,645	473	7,748	38	19
050116069002	Skokie SD 69	2	74%	2	7,913,230	2,167,532	1,561,432	1,270,758	5,599,722	2,313,508	299	7,737	16	8
19022013002	Bloomington SD 13	4	106%	4	4,041,273	1,012,635	674,969	476,819	2,164,423	1,876,850	243	7,724	48	24
17064003026	Tri Valley CUSD 3	2	79%	2	2,209,642	303,236	443,972	256,415	1,003,624	1,206,018	157	7,682	88	44
531021140026	Eureka CUD 140	2	77%	2	3,348,236	552,517	833,969	474,056	1,860,542	1,487,694	194	7,669	105	53
19022204026	Indian Prairie CUSD 204	2	84%	2	86,696,132	32,192,337	20,667,426	6,560,464	59,420,227	27,275,905	3566	7,649	84	42
16019424026	Genoa Kingston CUSD 424	1	68%	1	3,674,948	480,874	1,217,290	462,561	2,160,725	1,514,223	198	7,648	89	45
56099255U26	Reed Custer CUSD 255U	4	141%	4	5,312,355	2,080,376	796,834	449,706	3,326,916	1,985,439	260	7,656	79	40
19022015002	Marquardt SD 15	2	81%	2	12,721,156	4,970,521	2,698,462	1,351,820	9,020,803	3,700,353	486	7,654	46	23
50082110004	Grant CCSD 110	1	70%	1	2,774,741	845,481	665,418	-	1,510,899	1,263,842	166	7,614	113	57
56099203004	Elwood CCSD 203	4	102%	4	1,177,357	166,824	83,702	83,702	662,641	514,717	68	7,569	86	43
49081037002	East Moline SD 37	1	71%	1	8,665,200	913,415	2,599,565	928,810	4,441,790	4,223,411	558	7,569	72	36
09010116022	Urbana SD 116	2	73%	2	19,275,109	3,762,567	6,228,606	2,147,194	12,138,367	7,136,742	943	7,568	103	52
50082160004	Millstead CCSD 160	2	87%	2	2,164,089	362,241	442,309	212,028	1,147,511	1,147,511	152	7,549	114	57
06016100002	Berwyn South SD 100	1	72%	1	12,177,370	2,822,408	3,994,290	1,347,306	8,164,004	4,013,366	377	7,509	75	38
16019430026	Sandwich CUSD 430	2	76%	2	7,902,276	1,878,412	2,415,037	778,116	5,071,566	6,496,284	870	7,467	61	31
34049050004	Woodland CCSD 50	2	89%	2	17,809,129	6,028,644	3,929,573	1,354,628	11,312,845	6,496,284	2889	7,440	75	38
24047308026	CUSD 308	1	66%	1	64,636,455	16,449,076	21,678,622	5,013,748	43,141,446	21,495,009	115	853,996	106	53
17053232002	Dwight Common SD 232	2	85%	2	1,873,562	424,264	393,086	202,217	1,019,567	140,871	119	7,425	28	14
07016130002	Cook County SD 130	1	73%	1	13,525,813	3,781,362	4,010,283	1,167,642	8,959,286	4,566,526	615	7,425	28	14
07016143002	Middleton SD 143	1	67%	1	6,261,541	529,724	2,361,733	765,563	3,657,021	2,604,520	351	7,420	30	15
08089200026	Pearl City CUSD 200	1	73%	1	1,182,399	143,043	373,314	183,907	700,264	482,134	65	7,417	89	45
50082104002	Kings Cons SD 144	4	112%	4	332,068	99,700	64,427	27,071	191,198	140,871	129	7,414	89	45
44063156036	McHenry CHSD 156	2	85%	2	1,790,984	348,155	315,298	174,974	838,426	952,557	19	7,384	112	56
48072316004	Worth SD 127	1	71%	1	4,473,149	1,403,196	942,842	388,671	2,734,708	1,738,441	237	7,335	35	18
09010305016	St Joseph Ogden CHSD 305	1	66%	1	7,714,682	1,750,744	2,422,133	773,671	4,946,549	2,768,133	378	7,323	63	32
32046258004	Limestone Walters CCSD 316	1	73%	1	764,199	152,466	176,558	92,040	421,064	343,135	47	7,301	102	51
24032002002	St George CCSD 258	1	76%	1	351,977	59,913	30,930	56,944	147,787	204,190	28	7,293	93	47
07016170016	Argo CHSD 217	3	98%	3	1,215,939	169,412	381,518	84,556	635,485	580,454	80	7,256	29	15
17064002026	LeRoy CUSD 2	2	76%	2	2,434,242	507,658	733,805	277,588	1,519,051	601,715	83	7,250	106	53
56099091002	Lockport SD 91	2	79%	2	2,616,305	533,739	657,003	237,259	1,428,000	2,297,060	318	7,223	21	11
53090098002	Rankin CSD 98	4	126%	4	784,005	221,466	185,804	75,326	482,596	301,409	42	7,176	93	47
47071212017	Rochelle Twp HSD 212	2	74%	2	3,026,266	756,597	1,134,761	8,804	1,906,162	1,126,104	158	7,127	74	37
41057012026	Madison CUSD 12	2	76%	2	2,705,804	333,892	957,598	296,776	1,588,266	1,117,538	157	7,118	112	56
48072063002	Norwood ESD 63	1	62%	1	1,761,490	590,466	159,145	920,850	840,640	840,640	119	7,064	93	47
35050120017	La Salle-Peru Twp HSD 120	2	75%	2	3,466,131	766,384	999,078	553,340	2,318,802	1,147,329	163	7,039	76	38
13041080002	Mount Vernon SD 80	1	70%	1	6,540,069	676,840	2,090,615	882,333	3,649,788	2,890,281	412	7,015	116	58
28032720026	Wethersfield CUSD 230	1	71%	1	1,272,544	158,529	465,686	139,879	762,094	510,450	73	6,992	93	47
48072310016	Limestone CHSD 310	2	81%	2	4,580,040	747,103	1,605,580	382,508	2,735,191	1,844,849	264	6,988	91	46
35050001026	Leland CUSD 1	4	105%	4	1,057,069	284,288	219,190	106,520	609,998	447,071	64	6,985	74	37
32046256004	St Anne CCSD 256	2	75%	2	964,628	122,204	283,722	132,643	538,569	426,059	61	6,985	34	17

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCED No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
56099201U026	Crete Monsee CUSD 201U	1	72%	26,034,305	8,533,098	8,122,783	2,274,807	18,930,688	7,103,617	6,971	1019	6,971	79	40
12017001026	Hutsontville CUSD 1	2	81%	1,012,078	131,208	257,379	107,938	496,525	515,553	6,967	74	6,967	102	51
170640019026	Ridgeview CUSD 19	3	98%	1,975,372	399,985	396,683	414,000	1,210,668	764,704	6,952	110	6,952	88	44
44063157016	Richmond-Burton CHSD 157	4	105%	1,839,346	750,296	378,294	148,825	1,277,415	561,931	6,937	81	6,937	64	32
19022093004	CCSD 93	4	119%	18,804,867	9,292,148	2,783,407	1,611,283	13,686,838	5,118,028	6,926	739	6,926	48	24
24047090004	Lisbon CCSD 90	2	83%	142,969	27,534	45,958	14,134	87,626	55,343	6,918	8	6,918	75	38
06016099002	Cicero SD 99	2	75%	37,946,591	2,229,723	18,805,715	5,192,977	26,228,416	11,718,175	6,917	1694	6,917	2	1
35050009026	Earlville CUSD 9	3	94%	1,536,516	401,195	335,539	108,983	845,717	690,800	6,908	100	6,908	74	37
170640016026	Olympia CUSD 16	2	81%	5,289,533	802,938	1,432,054	851,652	3,086,644	2,202,889	6,863	321	6,863	87	44
48072323026	Dunlap CUSD 323	2	78%	9,837,757	1,793,435	1,788,258	560,619	4,142,312	5,695,445	6,845	832	6,845	73	37
04101321026	Pecatonica CUSD 321	1	70%	2,858,307	413,001	797,310	262,394	1,472,705	1,385,602	6,826	203	6,826	89	45
56099084002	Rockdale SD 84	4	134%	1,062,376	419,491	210,752	84,559	714,802	347,575	6,815	51	6,815	86	43
31045131022	Aurora East USD 131	1	67%	41,895,819	3,938,370	19,562,620	4,700,674	28,201,664	13,694,155	6,812	2020	6,812	50	25
17020015026	Clinton CUSD 15	4	109%	6,111,046	1,405,343	1,450,361	648,173	3,503,877	2,607,169	6,779	385	6,779	50	25
03025040026	Effingham CUSD 40	2	87%	7,337,229	1,124,087	1,706,297	1,017,118	3,847,502	3,489,727	6,772	517	6,772	87	44
01075003026	Pleasant Hill CUSD 3	1	66%	1,129,350	137,790	287,823	143,952	569,565	559,785	6,750	83	6,750	107	54
09010004026	Champaign CUSD 4	2	90%	35,603,722	8,631,696	8,987,234	4,822,072	22,441,001	13,162,720	6,744	1955	6,744	100	50
44063015004	McHenry CCSD 15	2	76%	16,201,685	5,420,977	3,691,828	1,542,781	10,655,585	5,546,100	6,733	824	6,733	103	52
41057013002	East Alton SD 13	1	74%	2,660,872	244,461	961,516	294,618	1,500,595	1,160,276	6,707	173	6,707	111	56
26034307016	Illini West H S Dist 307	2	71%	870,492	163,598	270,187	117,030	550,815	319,677	6,660	48	6,660	94	47
47071220026	Oregon CUSD 220	2	77%	3,728,552	656,648	947,958	506,488	2,111,094	1,617,458	6,656	243	6,656	89	45
35050125002	Oglesby ESD 125	2	76%	1,691,254	136,385	620,553	210,047	966,985	724,270	6,645	109	6,645	76	38
32046061002	Bradley SD 61	2	76%	5,301,922	1,017,372	602,799	3,122,999	2,178,923	2,178,923	6,623	329	6,623	79	40
19022004002	Addison SD 4	1	72%	13,087,162	2,748,500	3,720,268	1,635,189	8,103,957	4,983,205	6,609	754	6,609	77	39
53102021026	Lowpoint-Washburn CUSD 21	2	86%	1,021,156	202,819	328,074	8,217	539,111	482,045	6,603	73	6,603	105	53
53102002004	Riverview CCSD 2	1	68%	843,280	85,217	226,622	89,133	400,972	442,308	6,602	67	6,602	73	37
30030905002	Carbondale ESD 95	1	66%	5,962,455	1,780,527	1,446,819	603,588	3,830,933	2,131,522	6,579	324	6,579	118	59
53090051002	Central SD 51	1	66%	2,867,637	356,699	790,338	333,717	1,480,754	1,386,883	6,573	211	6,573	105	53
33036235026	West Central CUSD 235	4	102%	2,328,219	484,512	578,016	393,578	1,456,106	872,113	6,557	133	6,557	94	47
31045302026	Kaneland CUSD 302	3	96%	17,066,001	6,878,156	4,112,809	1,384,058	12,345,023	4,720,978	6,521	724	6,521	70	35
07016140002	Kirby SD 140	2	78%	13,222,182	3,430,625	2,961,616	1,363,460	7,755,701	5,466,481	6,492	842	6,492	28	14
17053008026	Prairie Central CUSD 8	2	86%	6,011,972	1,023,899	1,789,108	723,602	3,536,609	2,475,314	6,463	383	6,463	106	53
40042100026	Jersey CUSD 100	1	71%	5,836,321	703,516	1,920,042	637,164	3,260,722	2,575,598	6,439	400	6,439	100	50
53090701026	Deer Creek-Mackinaw CUSD 701	4	102%	2,701,541	4,369,350	1,404,366	262,522	1,593,080	1,108,461	6,407	173	6,407	87	44
19022089004	CCSD 89	4	102%	9,399,747	4,369,350	1,404,366	973,945	6,747,662	2,652,085	6,406	414	6,406	42	21
11018077026	Cumberland CUSD 77	1	68%	2,112,224	173,601	778,022	310,615	1,262,238	849,987	6,391	133	6,391	102	51
44063046003	Prairie Grove CSD 46	4	117%	3,672,750	1,727,633	569,961	257,833	2,555,427	1,117,323	6,385	175	6,385	63	32
06016081002	Schiller Park SD 81	2	75%	4,120,793	1,112,699	1,336,009	337,967	2,786,675	1,334,118	6,383	209	6,383	20	10
06016095002	Brookfield Lagrange Park SD 95	1	61%	4,209,848	1,379,088	1,005,460	346,773	2,731,321	1,478,527	6,373	232	6,373	2	1
32046302016	St Anne CUSD 302	2	87%	648,814	156,115	239,048	69,113	464,276	184,538	6,363	29	6,363	34	17
50082175002	Harmony Engle SD 175	1	67%	2,396,218	303,329	729,454	289,530	1,322,313	1,073,905	6,354	169	6,354	113	57
53090102002	N Pekin & Marquette Hght SD 102	2	79%	1,343,991	157,414	404,603	154,744	716,761	627,231	6,336	99	6,336	93	47
47072131004	Rochelle CCSD 231	1	73%	5,075,647	674,553	1,523,979	989,230	3,187,756	1,887,892	6,328	298	6,328	74	37
45067005026	Waterloo CUSD 5	2	81%	6,754,114	1,173,178	1,538,093	1,030,514	3,741,790	3,012,324	6,324	476	6,324	115	58
24047088026	Piano CUSD 88	1	72%	7,335,136	873,821	3,052,387	518,681	4,444,889	2,890,247	6,318	457	6,318	75	38
34049003004	Beach Park CCSD 3	1	66%	9,326,637	2,707,039	3,350,068	508,773	6,565,880	2,760,757	6,314	437	6,314	61	31
34049128016	CHSD 128	4	172%	19,705,706	13,029,222	3,044,339	1,314,955	17,388,516	2,317,189	6,294	367	6,294	59	30
35050170004	Seneca CCSD 170	4	157%	1,757,931	665,523	251,705	198,696	1,115,924	642,008	6,294	102	6,294	106	53

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Total Expenditures	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
48072068002	Oak Grove SD 68 Bartonville	3	92%	92%	998,146	155,510	286,513	71,932	513,954	484,192	77	77	6,288	91	46
08089202026	Lena Winslow CUSD 202	1	73%	73%	1,754,170	232,036	477,880	308,962	1,018,878	735,292	117	117	6,285	89	45
53090052002	Washington SD 52	1	69%	69%	2,376,822	284,540	782,892	264,421	1,333,853	1,044,969	167	167	6,257	105	53
07016206017	Bloom Twp HSD 206	1	72%	72%	11,489,961	4,108,344	7,408,344	1,341,280	8,006,516	3,483,445	557	557	6,254	80	40
44063158022	Huntley Comm Sch Dist 158	1	72%	72%	24,662,796	7,618,453	7,489,998	2,036,949	17,145,400	7,517,396	1205	1205	6,239	70	35
30091081016	Anna Jonesboro CHSD 81	1	65%	65%	1,528,123	207,300	521,223	164,522	893,045	635,078	102	102	6,226	118	59
53060191026	Midwest Central CUSD 191	1	71%	71%	3,052,479	283,956	1,087,860	599,696	1,971,512	1,080,967	174	174	6,212	94	47
01009262026	A-C Central CUSD 262	2	89%	89%	785,640	135,536	192,186	103,833	431,555	354,086	57	57	6,212	99	50
07016163002	Park Forest SD 163	2	79%	79%	6,148,512	635,908	2,868,209	626,610	4,130,728	2,017,784	325	325	6,209	79	40
09010142004	Ludlow CCSD 142	4	115%	115%	1,714,300	41,945	52,058	9,249	103,252	68,179	11	11	6,198	101	51
03026201026	Brownstown CUSD 201	1	66%	66%	1,032,177	65,338	343,060	121,763	530,161	502,016	81	81	6,198	110	55
11070302026	Okaw Valley CUSD 302	2	87%	87%	1,058,828	186,521	272,855	197,108	656,484	402,344	65	65	6,190	107	54
13041001026	Wiltonville CUSD 1	2	73%	73%	917,917	149,299	297,332	100,046	546,677	371,240	60	60	6,187	116	58
50082201017	Belleville Twp HSD 201	1	65%	65%	17,343,702	2,641,351	7,177,944	1,232,852	11,052,147	6,291,555	1017	1017	6,186	113	57
05016021004	Wheeling CCSD 21	2	89%	89%	25,267,325	11,844,211	4,383,441	2,038,026	18,265,678	7,001,647	1136	1136	6,163	57	29
32046001026	Momence CUSD 1	3	97%	97%	5,930,269	1,397,321	1,009,401	746,975	3,153,697	2,776,573	205	205	6,149	34	17
07016113A02	Lemont-Bromberek CSD 113A	3	73%	73%	4,114,313	524,585	2,000,329	328,762	2,853,676	1,260,637	46	46	6,133	29	15
07016169002	Ford Heights SD 169	1	104%	104%	956,174	202,868	305,144	166,035	674,047	282,127	422	422	6,128	80	40
01069001026	Flossmoor SD 161	1	73%	73%	9,066,102	2,775,783	2,935,988	768,521	6,480,292	2,585,810	51	51	6,116	100	50
05016075002	Franklin CUSD 1	3	93%	93%	876,843	222,766	236,725	105,458	564,949	311,894	138	138	6,096	16	8
32046053002	Fairview SD 72	4	118%	118%	3,505,632	2,024,329	399,752	240,344	2,664,425	841,208	574	574	6,091	79	40
35050185004	Bourbonnais SD 53	1	67%	67%	8,156,901	1,181,833	2,468,456	1,010,296	4,660,584	3,496,317	57	57	6,061	76	38
320380090026	Waltham CCSD 185	4	109%	109%	638,319	153,618	79,169	60,041	292,828	345,491	227	227	6,029	106	53
28006099004	Iroquois County CUSD 9	2	74%	74%	3,017,518	366,889	987,349	294,802	1,649,041	1,368,477	129	129	6,014	76	38
470980202026	Spring Valley CCSD 99	1	67%	67%	1,760,011	103,066	659,532	221,609	984,206	775,804	167	167	5,989	73	37
41057001026	River Bend CUSD 2	1	72%	72%	2,205,016	292,751	605,283	306,894	1,204,927	1,000,089	302	302	5,983	111	56
13041012004	Roxana CUSD 1	4	109%	109%	4,545,162	1,076,812	1,072,376	589,222	2,738,409	1,806,753	13	13	5,960	116	58
35050124002	McClellan CCSD 12	2	73%	73%	199,811	35,894	58,155	28,286	122,335	77,476	497	497	5,952	76	38
53060189026	Peru ESD 124	1	73%	73%	2,607,961	535,095	526,583	350,023	1,411,701	1,196,260	201	201	5,949	94	47
47071226026	Illini Central CUSD 189	2	89%	89%	2,640,635	428,234	802,802	326,863	1,557,899	1,082,736	182	182	5,932	89	45
09010169004	Byron CUSD 226	4	119%	119%	4,438,704	1,529,647	902,967	392,465	2,825,079	1,613,626	114	114	5,913	102	51
26029066025	St Joseph CCSD 169	2	80%	80%	1,345,337	131,008	345,085	195,213	671,307	674,030	92	92	5,868	73	37
35050150002	Canton Union SD 66	2	76%	76%	8,077,743	1,398,473	2,932,262	815,557	5,146,291	2,931,451	1494	1494	5,898	94	47
50082019026	Marselles ESD 150	2	76%	76%	2,077,708	214,880	638,681	305,346	1,158,907	918,801	156	156	5,890	106	53
06016401026	Mascoutah CUD 19	1	61%	61%	10,611,016	579,320	4,165,334	1,374,206	6,118,860	4,492,156	763	763	5,887	114	57
28006000015	Elmwood Park CUSD 401	1	65%	65%	10,618,953	3,669,535	2,786,873	1,121,240	7,577,648	3,041,305	517	517	5,883	77	39
47071222026	Princeton HSD 500	1	73%	73%	1,499,574	305,369	273,695	380,611	959,675	539,899	94	94	5,822	74	37
16019428026	Polo CUSD 222	2	76%	76%	1,265,508	190,763	320,102	207,372	718,237	547,271	199	199	5,820	76	38
19022068002	Dekalb CUSD 428	1	71%	71%	34,828,495	10,762,635	11,096,939	4,273,477	26,133,051	8,695,443	369	369	5,806	90	45
04101131004	Woodridge SD 68	3	90%	90%	11,957,439	5,471,588	2,080,262	971,790	8,523,639	3,433,800	591	591	5,810	85	43
21061038026	Kinnickinnick CCSD 131	2	76%	76%	4,566,546	852,538	1,094,544	477,136	2,424,124	2,142,422	317	317	5,803	117	59
07016127026	Joppa-Maple Grove UD 38	4	109%	109%	620,487	144,864	161,710	110,815	417,389	203,099	35	35	5,803	117	59
51065202026	Chicago Ridge SD 127-5	1	63%	63%	6,029,947	1,107,722	2,534,683	553,244	4,195,649	1,834,298	317	317	5,786	36	18
32038003026	Porta CUSD 202	2	74%	74%	3,207,665	561,047	721,405	358,871	1,641,323	1,566,342	271	271	5,780	108	54
26029003026	East Alton-Wood River CHSD 14	2	76%	76%	2,313,749	617,614	617,614	207,805	1,573,108	742,641	129	129	5,757	111	56
32038003026	Donovan CUSD 3	4	105%	105%	794,806	173,442	174,741	96,518	444,701	350,105	61	61	5,739	106	53
32038004026	Central CUSD 4	2	78%	78%	3,482,222	556,563	1,026,799	597,520	2,180,882	1,301,340	227	227	5,733	106	53
35050044002	CUSD 3 Fulton County	2	85%	85%	1,255,903	207,069	376,079	283,115	866,263	389,640	68	68	5,730	94	47
35050044002	Streator ESD 44	1	70%	70%	5,924,300	361,556	2,326,262	864,890	3,552,708	2,371,592	415	415	5,715	106	53

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Adequacy	Percent of	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
31045101022	Batavia USD 101	4	103%	4	21,039,440	8,484,527	4,229,902	2,837,857	15,552,286	5,487,154	964	5,692	83	42
21044032003	New Simpson Hill SD 32	2	73%	2	598,196	30,039	181,787	84,818	296,644	301,552	53	5,690	117	59
13041201017	Mt Vernon Twp HSD 201	1	71%	1	5,133,732	1,280,746	1,687,742	637,379	3,605,867	1,527,865	269	5,680	116	58
28037228026	Geneseo CUSD 228	2	74%	2	4,794,978	865,864	1,044,309	705,579	2,615,753	2,179,225	385	5,660	73	37
19022034002	Winfield SD 34	4	119%	2	1,502,002	762,749	250,532	109,735	1,123,016	378,986	67	5,657	47	24
47098006026	Morrison CUSD 6	1	72%	1	2,535,963	402,777	845,326	258,518	1,506,621	1,029,341	182	5,656	74	37
07016124002	Evergreen Park ESD 124	2	76%	2	7,436,434	2,853,893	1,699,499	854,470	5,407,862	2,028,572	360	5,635	36	18
01009064026	Virginia CUSD 64	2	73%	2	799,883	141,941	132,560	120,994	395,495	404,388	72	5,616	99	50
05016219017	Niles Twp HSD 219	4	179%	4	26,036,852	15,695,059	4,308,375	2,464,992	22,468,426	3,568,426	636	5,611	16	8
35059005026	Henry-Senatchwine CUSD 5	4	103%	4	1,667,164	372,753	488,471	151,200	1,012,423	654,741	117	5,596	105	53
24032001026	Coal City CUSD 1	4	104%	4	6,232,319	1,780,447	1,452,209	626,299	3,858,955	2,373,364	426	5,571	106	53
04101140004	Rockton SD 140	1	66%	1	3,916,663	640,475	1,111,039	409,911	2,161,425	1,755,238	316	5,555	90	45
50082187026	Cahokia CUSD 187	2	78%	2	12,665,405	887,388	6,079,133	1,383,258	8,349,779	4,315,626	777	5,554	114	57
56099122002	New Lenox SD 122	2	81%	2	14,678,909	4,294,196	3,046,484	1,248,403	8,589,083	6,089,827	1097	5,551	37	19
35050160017	Seneca Twp HSD 160	4	236%	1	1,608,124	717,553	398,955	131,488	1,247,996	360,128	65	5,540	75	38
40031003026	North Greene CUSD 3	1	71%	1	3,049,497	274,964	1,054,102	402,907	1,731,972	1,317,525	238	5,536	100	50
17053435004	Ocell CUSD 435	1	61%	1	748,889	127,333	213,687	88,188	429,208	319,681	58	5,512	106	53
41057010026	Collinsville CUSD 10	1	68%	1	19,717,253	2,804,556	7,416,192	2,258,423	12,479,170	7,238,083	1314	5,508	112	56
54092118024	Danville CCSD 118	2	75%	2	15,390,454	1,220,926	6,777,475	1,795,109	9,793,510	5,596,944	1019	5,493	104	52
28006340026	Bureau Valley CUSD 340	3	98%	3	3,390,058	667,219	1,059,225	356,708	2,083,153	1,306,906	238	5,491	73	37
51084005026	Bail Chatham CUSD 5	2	74%	2	9,993,572	1,809,139	2,803,299	1,472,303	6,084,741	3,908,830	713	5,482	95	48
35059007026	Midland CUSD 7	2	73%	2	2,222,174	297,789	840,408	410,214	1,548,410	673,764	123	5,478	105	53
17053429004	Pontiac CCSD 429	1	73%	1	5,444,338	938,398	1,769,060	720,292	3,427,751	2,016,587	369	5,465	105	53
21044133017	Vienna HSD 133	1	74%	1	790,197	120,535	308,571	126,762	555,868	234,329	43	5,450	117	59
53090086002	East Peoria SD 86	3	98%	3	6,862,139	1,929,846	1,652,703	816,224	4,398,773	2,463,366	454	5,426	91	46
04101320026	County of Winnebago SD 320	1	71%	1	2,360,042	575,941	742,870	338,059	1,656,870	703,172	130	5,409	90	45
39050061025	Decatur SD 61	1	69%	1	25,007,772	2,685,472	9,540,891	3,393,766	15,620,130	9,387,642	1746	5,377	96	48
53090702026	Tremont CUSD 702	1	68%	1	2,660,121	412,024	964,286	424,896	1,801,206	858,915	160	5,368	87	44
01001172022	Quincy SD 172	2	76%	2	20,192,522	3,280,680	6,388,834	2,827,268	12,496,782	7,695,740	1434	5,367	99	50
35050289004	Mendota CCSD 289	2	76%	2	3,598,508	574,653	1,065,744	541,707	2,182,103	1,416,405	264	5,365	74	37
53090137002	South Pekin SD 137	2	81%	2	687,052	39,298	285,041	110,796	435,135	251,918	47	5,360	93	47
540920061003	Armstrong-Ellis Cons SD 61	4	112%	4	173,117	49,326	29,659	35,383	114,368	58,749	11	5,341	101	51
44063019024	Alden Hebron SD 19	2	83%	2	1,517,652	594,414	308,064	135,097	1,037,574	480,078	90	5,334	69	35
01001003026	Central CUSD 3	2	73%	2	2,426,520	314,688	963,867	253,888	1,532,443	894,077	168	5,322	99	50
53102122017	County of Woodford School	1	71%	1	2,169,913	567,065	640,666	272,117	1,479,848	690,065	130	5,308	105	53
32038124026	Millford Area PSD 124	3	92%	3	1,329,193	275,268	347,320	181,265	803,852	525,341	99	5,306	106	53
35078535026	Putnam County CUSD 535	4	129%	4	2,736,832	1,032,455	689,037	182,608	1,904,101	832,731	157	5,304	105	53
20024001026	Edwards County CUSD 1	1	70%	1	2,090,664	181,218	892,535	239,303	1,313,056	777,608	147	5,290	116	58
04101133004	Prairie Hill CCSD 133	1	70%	1	1,628,157	253,653	390,422	133,447	777,522	850,635	161	5,283	90	45
51084003A26	Rochester CUSD 3A	1	71%	1	3,983,407	498,282	1,262,369	546,951	2,307,602	1,675,805	318	5,270	95	48
33048205026	Galesburg CUSD 205	1	70%	1	9,685,618	1,259,530	3,853,397	984,663	6,097,590	3,588,028	681	5,269	71	36
16019434026	Somonauk CUSD 432	2	82%	2	2,166,132	460,439	843,209	225,107	1,528,754	637,378	121	5,268	75	38
20083003026	Harrisburg CUSD 3	1	69%	1	5,463,440	397,066	2,235,055	655,674	3,287,795	2,175,644	416	5,230	117	59
51084008026	Pleasant Plains CUSD 8	2	83%	2	2,055,361	489,674	393,312	336,985	1,219,971	835,390	160	5,221	108	54
51084014026	Riverton CUSD 14	1	67%	1	4,759,344	482,983	1,749,514	747,906	2,980,404	1,778,940	341	5,217	108	54
16019429026	Hinckley Big Rock CUSD 429	2	87%	2	2,666,360	1,083,551	667,492	198,854	1,949,897	716,463	138	5,192	70	35
12051020026	Lawrence County CUD 20	1	69%	1	2,686,266	160,590	1,085,851	396,810	1,643,251	1,043,015	201	5,189	102	51
48072062002	Pleasant Valley SD 62	1	66%	1	1,761,690	102,032	730,981	202,426	1,035,439	726,250	140	5,188	92	46
50082090004	O Fallon CCSD 90	1	64%	1	9,399,799	1,116,068	3,034,173	1,065,719	5,215,960	4,183,840	810	5,165	114	57

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCED No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
49081041025	Rock Island SD 41	1	70%	21,126,475	4,745,720	6,737,223	2,204,991	13,687,934	7,438,541	1441	5,162	72	72	36
26034317004	Carthage ESD 317	1	72%	778,836	106,167	211,065	136,512	453,744	325,091	63	5,160	94	94	47
01075004026	Griggsville-Perry CUSD 4	2	83%	1,158,887	132,519	395,609	156,519	684,647	474,240	92	5,155	100	100	50
31045129022	Aurora West USD 129	1	69%	40,849,079	12,237,810	12,783,805	5,268,855	30,290,471	10,558,609	2057	5,133	83	83	42
12017003026	Palestine CUSD 3	2	76%	926,002	97,458	205,555	238,153	541,166	384,836	75	5,131	102	102	51
11021306026	Arcola CUSD 306	2	81%	1,788,646	259,663	668,243	247,111	1,175,018	613,628	120	5,114	101	101	51
35050141002	Ottawa SD 141	2	76%	7,404,235	1,075,362	2,208,851	1,720,360	5,004,574	2,399,662	471	5,095	76	76	38
01075012026	Western CUSD 12	2	78%	1,309,614	147,418	383,324	200,590	731,331	578,283	114	5,073	100	100	50
28088100026	Stark County CUSD 100	2	89%	1,853,294	503,325	468,991	204,492	1,176,809	676,485	134	5,048	93	93	47
40031001026	Carrollton CUSD 1	2	80%	1,324,592	152,714	440,610	208,367	801,690	522,901	104	5,028	100	100	50
50082113002	Wolf Branch SD 113	2	82%	1,607,256	298,165	379,661	135,178	813,004	794,251	158	5,027	113	113	57
01069117022	Jacksonville SD 117	2	75%	14,111,129	3,155,360	3,817,631	2,704,397	9,677,387	4,433,741	883	5,021	99	99	50
12013025026	North Clay CUSD 25	2	77%	1,322,171	106,493	454,923	219,077	780,493	541,678	108	5,016	110	110	55
54092512026	Salt Fork CUSD 512	2	75%	2,068,533	315,468	459,084	386,379	1,160,932	907,602	181	5,014	102	102	51
09010137002	Scott-Morgan CUSD 2	2	78%	564,780	69,818	188,130	96,269	354,218	210,562	42	5,013	100	100	50
01086002026	Rantoul City SD 137	1	64%	5,809,197	613,919	2,286,887	874,146	3,774,952	2,034,246	406	5,010	104	104	52
31045031026	Central CUSD 301	1	67%	15,716,047	7,713,364	3,175,476	1,605,321	12,494,161	3,221,886	646	4,987	70	70	35
03068022026	Nokomis CUSD 22	2	75%	1,419,600	163,261	381,350	246,736	791,347	628,253	126	4,986	107	107	54
17054087025	Bloomington SD 87	2	75%	14,537,224	3,218,189	4,206,592	1,684,350	9,109,131	5,428,092	1089	4,984	91	91	46
21044055002	Vienna SD 55	1	71%	927,156	71,524	299,510	127,622	498,655	428,500	86	4,983	117	117	59
28006103022	DePue USD 103	2	75%	936,670	497,425	83,509	83,509	628,693	307,977	62	4,967	105	105	53
28006115002	Princeton ESD 115	2	78%	3,776,752	789,635	1,162,056	489,455	2,441,146	1,335,607	269	4,965	73	73	37
01069006026	Waverly CUSD 6	2	81%	1,064,501	276,959	327,452	87,872	692,282	372,219	75	4,963	100	100	50
28006094004	Lead CCSD 94	2	78%	559,317	112,461	122,289	82,319	317,069	242,248	49	4,944	76	76	38
48072327026	Illini Bluffs CUSD 327	2	80%	1,989,553	424,348	534,688	304,469	1,263,505	726,048	147	4,939	93	93	47
30039186026	Murphysboro CUSD 186	1	67%	6,714,447	735,780	2,778,793	854,182	4,368,755	2,345,692	476	4,928	115	115	58
06016080002	Union Ridge SD 86	1	70%	1,557,450	553,671	300,024	201,822	1,055,517	501,933	102	4,921	19	19	10
41057007026	Edwardsville CUSD 7	2	85%	15,284,035	3,706,234	4,130,433	2,213,829	10,050,496	5,233,539	1068	4,900	112	112	56
49081034002	Silvis SD 34	1	66%	1,654,868	252,030	599,670	176,674	1,028,374	626,494	128	4,894	72	72	36
48072325026	Peoria Heights CUSD 325	2	74%	2,524,866	678,529	607,692	323,045	1,609,266	915,600	188	4,870	92	92	46
24032024004	Nettle Creek CCSD 24C	4	111%	123,425	37,284	11,875	20,697	69,856	53,569	11	4,870	75	75	38
53090050002	District 50 Schools	1	70%	2,412,347	255,393	1,019,543	291,487	1,566,423	845,924	174	4,862	91	91	46
08089203026	Orangeville CUSD 203	3	91%	840,275	183,363	216,220	126,001	525,584	314,691	65	4,841	89	89	45
44063002003	Nippersink SD 2	3	96%	3,544,915	1,193,525	812,502	328,742	2,334,769	1,210,146	250	4,841	64	64	32
12017004026	Oblong CUSD 4	1	70%	1,655,696	148,987	571,103	322,242	1,042,332	613,364	127	4,830	102	102	51
50082196026	Comm Unit School District No 196	1	71%	2,854,649	305,234	1,263,559	354,583	1,923,376	931,273	193	4,825	114	114	57
35050280017	Mendota Twp HSD 280	2	78%	1,717,295	382,466	544,970	346,355	1,273,791	443,504	92	4,821	74	74	37
47071269004	Eswood CCSD 269	4	126%	213,784	79,500	31,125	26,231	136,856	76,928	16	4,808	89	89	45
16019426026	Hiawatha CUSD 426	3	97%	1,288,660	308,853	472,170	127,897	908,920	379,740	79	4,807	89	89	45
26029002026	V I T CUSD 2	3	93%	1,061,380	268,766	232,742	147,064	648,572	412,808	86	4,800	94	94	47
26085005026	Schuyler-Industry CUSD 5	2	83%	2,695,766	428,595	989,934	344,338	1,762,866	932,900	195	4,784	99	99	50
13058001003	Raccoon Cons SD 1	1	70%	878,842	98,733	273,805	118,807	491,345	387,497	81	4,784	110	110	55
53090705026	Delavan CUSD 703	2	80%	1,313,859	295,980	441,207	136,613	873,800	440,059	92	4,783	87	87	44
33066404026	Mercer County School District 404	2	75%	3,741,267	710,922	990,283	586,004	2,287,210	1,454,058	304	4,783	94	94	47
26034347004	La Harpe CSD 347	2	84%	612,431	108,529	187,347	110,997	406,872	205,559	43	4,780	94	94	47
08008308026	Eastland CUSD 308	3	99%	1,635,273	394,538	398,821	264,600	1,057,959	577,314	121	4,771	89	89	45
11015001026	Charleston CUSD 1	1	68%	7,779,390	1,574,809	2,250,808	1,079,963	4,905,580	2,873,809	603	4,766	101	101	51
30073005002	Tamara School Dist 5	2	84%	388,940	31,251	180,592	34,616	246,459	142,480	30	4,749	115	115	58
17054061004	Chester-East Lincoln CCSD 61	3	90%	519,763	176,473	109,425	5,943	291,841	227,922	48	4,748	87	87	44

Illinois State Board of Education
School Business Services Department

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures		Local Receipts		State Receipts		Federal Receipts		Total Receipts		Net Expenditures		Special Education		House		Senate	
				Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Expenditures	Child Count	Per Child Count	District	District								
01009015026	Beardstown CUSD 15	1	66%	4,615,440	229,891	2,308,461	501,848	3,040,200	1,575,240	332	4,745	99	50								
44063165003	Marengo-Union E Cons D 165	1	68%	2,607,389	491,911	834,791	410,547	1,737,249	870,139	184	4,729	69	35								
41057011026	Alton CUSD 11	1	72%	24,197,717	4,455,953	9,727,049	2,895,449	17,078,451	7,119,266	1509	4,718	111	56								
07011612502	Atwood Heights SD 125	1	75%	2,724,773	845,376	1,054,440	204,058	2,103,875	620,898	133	4,668	35	18								
06016084002	Franklin Park SD 84	2	83%	4,639,992	2,240,516	870,124	525,917	3,636,557	1,003,435	215	4,667	20	10								
44063026004	Cary CUSD 26	1	72%	7,411,407	2,189,383	2,080,908	911,890	5,182,180	2,229,226	480	4,644	63	32								
30002005026	Egyptian CUSD 5	2	82%	949,795	88,580	340,887	131,636	561,103	388,692	84	4,627	118	59								
35050065004	Allen-Otter Creek CCSD 65	4	108%	282,907	106,329	51,441	41,909	199,679	83,229	18	4,624	106	53								
28037226026	Annawan CUSD 226	3	94%	708,804	194,129	154,804	110,246	459,179	249,625	54	4,623	93	47								
49081100026	Rivdale CUSD 100	2	77%	2,145,876	437,417	566,516	306,424	1,310,357	835,519	181	4,616	73	37								
11021301026	Tuscola CUSD 301	2	79%	2,578,476	790,071	743,010	210,109	1,743,189	835,287	181	4,615	101	51								
47098020002	East Coloma - Nelson CESD 20	3	98%	502,601	107,532	164,724	13,547	285,803	216,798	47	4,613	74	37								
03068012026	Litchfield CUSD 12	1	71%	3,663,240	332,891	1,280,236	510,537	2,123,664	1,539,577	334	4,610	108	54								
50082085002	Shiloh Village SD 85	1	65%	1,726,180	228,987	784,452	46,787	1,060,226	665,954	145	4,593	113	57								
06016091002	Forest Park SD 91	4	167%	5,328,012	3,015,260	1,149,777	323,506	4,488,543	839,469	183	4,587	7	4								
21028115004	Ewing Northern CCSD 115	1	63%	531,574	62,463	154,988	140,248	357,898	173,876	38	4,576	116	58								
30091037004	Anna CCSD 37	1	70%	1,991,406	200,520	807,110	219,970	1,227,600	763,806	167	4,574	118	59								
41057080026	Bethalto CUSD 8	1	67%	5,347,524	432,030	2,222,538	1,042,670	3,697,238	1,650,286	361	4,571	111	56								
01001002026	Liberty CUSD 2	1	72%	1,652,381	211,426	585,939	192,491	989,855	662,526	145	4,569	100	50								
26034337026	Southeastern CUSD 337	2	89%	1,132,954	190,409	331,162	195,636	717,207	415,747	91	4,569	94	47								
26029097026	Lewisville CUSD 97	2	78%	1,894,136	360,147	621,523	192,902	1,174,572	719,564	158	4,554	94	47								
40056005026	Mount Olive CUSD 5	1	69%	1,324,465	139,728	503,400	176,092	819,220	505,245	111	4,552	108	54								
50082118002	Belleville SD 118	1	68%	15,121,217	1,368,188	6,844,224	1,808,132	10,020,744	5,100,472	1122	4,546	113	57								
26062185026	Marcomb CUSD 185	1	72%	6,442,340	430,670	2,041,331	694,330	4,121,849	2,320,491	512	4,532	71	36								
40056001026	Carlinville CUSD 1	1	71%	3,003,554	450,670	914,141	274	1,765,254	1,238,300	274	4,531	108	54								
01086001026	Winchester CUSD 1	2	75%	1,522,647	197,684	528,224	245,507	971,415	551,232	122	4,518	101	51								
09010001026	Fisher CUSD 1	2	75%	1,337,827	289,426	423,421	186,770	899,617	498,210	97	4,493	72	36								
49081029002	Hampton SD 29	1	70%	372,086	62,594	116,050	54,157	232,802	139,284	31	4,489	115	58								
30073300026	Du Quoin CUSD 300	1	67%	3,774,960	376,391	1,629,936	525,299	2,531,626	1,243,334	277	4,483	118	59								
30077100026	Century CUSD 100	2	74%	845,854	67,911	328,205	122,426	518,542	327,311	73	4,484	118	59								
54092076026	Oakwood CUSD 76	1	71%	1,833,738	284,430	628,995	347,098	1,260,523	573,215	128	4,478	104	52								
05016064004	Park Ridge CCSD 64	4	116%	16,766,713	8,401,564	2,919,435	1,789,674	13,110,673	3,656,040	817	4,475	55	28								
34049126017	Zion-Benton Twp HSD 126	4	76%	12,439,772	5,006,406	4,723,643	915,830	10,645,878	1,793,894	401	4,474	61	31								
01075010026	Pikeland CUSD 10	1	73%	3,414,542	359,432	1,155,659	717,415	2,232,506	1,182,035	265	4,461	100	50								
30073050002	Pinckneyville SD 50	1	72%	1,492,943	161,297	579,712	231,056	972,066	520,877	117	4,452	115	58								
11021302026	Villa Grove CUSD 302	1	70%	1,507,605	206,011	590,044	37,859	833,914	673,691	152	4,432	101	51								
21028099026	Christopher USD 99	1	69%	2,875,157	124,353	1,337,065	670,312	2,131,731	743,426	168	4,425	116	58								
07016126002	Alsip-Hazlign-Oaklwn SD 126	4	102%	6,326,923	2,879,171	1,086,759	957,303	4,923,233	1,403,690	318	4,414	35	18								
08043120022	Galena USD 120	1	114%	2,093,208	914,047	324,195	363,504	1,601,746	491,462	112	4,388	89	45								
54092004026	Georgetown-Ridge Farm CUD 4	1	72%	2,841,722	230,053	1,146,521	500,566	1,877,140	964,583	221	4,365	102	51								
50082155002	Whiteside SD 115	1	67%	3,660,546	631,659	1,163,161	368,255	2,163,075	1,497,471	344	4,355	113	57								
35050230004	Rutland CCSD 230	4	164%	338,909	152,148	66,440	29,039	247,627	91,282	21	4,347	76	38								
33048202026	Knoxville CUSD 202	1	72%	2,321,777	370,736	814,400	245,608	1,430,744	891,033	205	4,347	71	36								
48072069002	Pleasant Hill SD 69	1	73%	664,083	26,642	247,748	120,923	395,313	268,770	62	4,335	92	46								
45079140026	Sparta CUSD 140	1	71%	3,472,238	442,766	1,250,225	562,830	2,255,821	1,216,417	282	4,314	115	58								
03068002026	Panhandle CUSD 2	2	85%	1,127,815	247,365	272,983	154,560	674,908	452,907	105	4,313	108	54								
50082009026	Lebanon CUSD 9	2	83%	1,804,731	390,636	608,065	219,939	1,218,640	586,090	136	4,309	114	57								
28037225026	AlWood CUSD 225	4	116%	860,717	285,750	184,651	115,600	586,001	274,716	64	4,292	93	47								
41057002026	Triad CUSD 2	1	69%	9,272,755	1,540,007	3,482,819	1,169,833	6,192,659	3,080,096	718	4,290	109	55								

2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations

RCOT NO	District Name	Tier	Percent of Adequacy	Expenditures			Receipts			Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures		Senate District
				Local Receipts	State Receipts	Federal Receipts	Per Child Count	District							
33048208026	R O W A CUSD 208	2	89%	1,135,528	231,435	306,699	153,812	691,946	443,582	104	4,265	93	47		
53060126026	Havana CUSD 126	2	83%	3,074,720	714,429	977,360	374,180	2,065,969	1,008,751	238	4,238	94	47		
26029004026	Spoon River Valley CUSD 4	4	117%	611,100	170,781	156,990	93,572	421,342	189,757	45	4,217	94	47		
33094238026	Monmouth-Roseville CUSD 238	1	68%	3,532,258	375,845	1,457,760	493,074	2,326,679	1,205,578	286	4,215	71	36		
04101323026	Winnebago CUSD 323	1	71%	4,505,770	1,815,883	1,204,402	258,724	3,279,008	1,226,762	292	4,201	89	45		
04101134004	Shirland CCSD 134	4	109%	170,752	44,565	37,186	36,631	120,383	50,369	12	4,197	90	45		
08043206026	Stockton CUSD 206	2	83%	1,280,137	368,291	239,738	220,491	828,520	451,618	108	4,182	89	45		
28037224026	Galva CUSD 224	2	85%	1,041,830	205,478	246,985	176,559	629,021	412,808	99	4,170	93	47		
20076001026	Pope Co CUD 1	1	70%	1,156,240	143,426	458,823	133,041	735,290	420,950	101	4,168	117	59		
32038006026	Cissna Park CUSD 6	2	80%	615,290	145,056	130,979	77,707	353,742	261,548	63	4,152	106	53		
13014071016	Central CHSD 71	1	71%	1,026,149	278,468	238,242	182,459	699,669	326,980	79	4,139	109	55		
08008314026	West Carroll CUSD 314	2	85%	2,816,887	521,412	1,003,352	514,850	2,039,615	777,272	188	4,134	89	45		
53090085002	Robein SD 85	1	67%	580,338	181,888	150,474	54,570	386,882	193,457	125	4,116	91	46		
50082060026	New Athens CUSD 60	1	70%	1,360,700	241,103	457,662	148,234	846,999	513,701	125	4,110	114	57		
50082116002	High Mount SD 116	2	76%	1,163,632	304,244	418,809	103,952	827,005	336,627	82	4,105	113	57		
48072150025	Peoria SD 150	1	70%	39,218,633	5,521,159	16,678,843	5,662,362	27,862,364	11,356,269	2774	4,094	92	46		
34049037002	Gavin SD 37	1	65%	2,013,040	417,049	670,329	321,004	1,408,382	604,658	148	4,086	62	31		
53090709026	Morton CUSD 709	2	90%	8,160,104	2,404,443	2,022,590	1,193,864	5,620,897	2,539,207	625	4,063	87	44		
48072265026	Farrington Central CUSD 265	2	74%	2,913,645	563,664	991,228	343,580	1,898,472	1,015,173	250	4,061	94	47		
40056007026	Gillespie CUSD 7	1	69%	3,711,209	446,721	1,803,615	203,329	2,453,664	1,257,545	311	4,044	108	54		
21028196026	Sesser-Valier CUSD 196	1	70%	1,313,953	70,675	591,912	163,199	825,786	488,167	121	4,034	116	58		
47980050026	Sterling CUSD 5	1	71%	10,510,078	1,245,886	4,491,951	1,549,072	7,286,909	3,223,169	800	4,029	74	37		
05016026002	River Trails SD 26	4	105%	4,990,323	2,867,177	642,371	563,926	4,073,474	916,849	228	4,021	57	29		
09010130004	Thomasboro CCSD 130	1	69%	563,413	94,776	243,832	72,068	410,676	152,737	38	4,019	104	52		
08043210026	River Ridge CUSD 210	4	130%	1,677,015	623,102	231,401	418,810	1,273,313	403,702	101	3,997	89	45		
31045303026	St Charles CUSD 303	4	105%	45,732,605	25,533,148	9,155,864	3,469,743	38,158,755	7,573,850	1907	3,972	83	42		
04004200026	North Boone CUSD 200	1	68%	4,394,443	1,447,890	1,575,035	328,729	3,351,654	1,042,789	265	3,935	69	35		
41057009026	Granite City CUSD 9	2	74%	21,895,694	3,542,317	9,580,826	2,612,675	15,735,818	6,149,876	1563	3,935	111	56		
03011003026	Taylorville CUSD 3	1	72%	5,516,806	1,141,807	1,533,152	841,036	3,515,995	2,000,811	512	3,908	107	54		
04101205025	Rockford SD 205	1	69%	93,580,503	24,139,125	35,228,987	13,698,801	73,066,913	20,513,590	5254	3,904	68	34		
40056002026	Northwestern CUSD 2	1	69%	1,033,915	141,591	448,367	124,930	714,888	319,028	82	3,891	100	50		
21100001026	Johnston City CUSD 1	1	68%	2,192,282	249,588	789,882	274,552	1,314,022	878,260	227	3,869	117	59		
17054027002	Lincoln ESD 27	1	69%	3,933,724	911,126	1,480,683	490,138	2,881,947	1,051,777	272	3,867	87	44		
45079138026	Steeleville CUSD 138	1	70%	961,772	116,027	382,334	125,846	624,207	337,565	88	3,836	115	58		
30091066022	Dongola USD 66	1	71%	716,594	303,318	98,167	458,051	258,543	824,621	68	3,802	118	59		
45079132026	Red Bud CUSD 132	4	119%	2,415,490	533,657	703,839	353,373	1,590,869	874,621	217	3,800	115	58		
13041002004	Rome CCSD 2	1	63%	854,111	44,465	356,530	176,294	577,289	276,822	73	3,792	116	58		
16019427026	Sycamore CUSD 427	1	72%	12,150,306	5,230,379	3,531,737	866,133	9,628,249	2,522,057	666	3,787	70	35		
17053005026	Woodland CUSD 5	2	80%	2,089,855	854,441	607,269	1,632,530	457,325	560,606	121	3,780	105	53		
20097003026	Norris City-Omahar-Enfield CUSD 3	1	68%	1,666,295	133,599	769,118	202,973	1,105,689	560,606	149	3,762	117	59		
32046005026	Manteno CUSD 5	1	73%	5,239,196	1,035,007	2,046,903	660,812	3,742,722	1,496,474	399	3,751	29	15		
20030007026	Gallatin CUSD 7	2	73%	1,724,720	243,510	613,820	230,004	1,087,334	637,386	170	3,749	117	59		
53090108002	Pekin PSD 108	2	74%	12,729,423	2,772,789	4,574,570	1,829,430	9,176,789	3,552,634	948	3,748	93	47		
28037225026	Kewanee CUSD 229	1	66%	5,224,123	304,783	2,174,086	1,108,610	3,587,479	1,636,644	437	3,743	93	47		
48072309026	Brimfield CUSD 309	2	88%	1,401,483	530,930	312,536	168,760	1,012,226	389,256	104	3,743	93	47		
21044001026	Goreville CUD 1	1	68%	979,712	143,699	390,063	112,980	646,742	332,970	89	3,741	117	59		
11087001026	Windor CUSD 1	1	73%	713,687	110,001	204,206	145,082	459,289	254,399	68	3,741	107	54		
40031010026	Greenfield CUSD 10	2	76%	859,361	237,301	153,692	153,692	554,258	305,103	82	3,721	100	50		
48072322026	Elmwood CUSD 322	2	75%	1,489,468	453,850	519,695	121,982	1,095,527	393,941	106	3,716	93	47		

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCED No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
30091084026	Shawnee USD 84	4	116%	969,829	187,923	312,529	163,338	661,790	308,039	83	3,711	118	59
20093348026	Wabash USD 348	1	70%	2,902,115	425,884	1,063,219	406,390	1,895,493	1,006,621	272	3,701	116	58
03003002026	Bond County USD 2	1	71%	5,478,756	645,496	2,187,403	874,311	3,707,210	1,771,546	480	3,691	109	55
20083002026	Carrier Mills-Stonefort USD 2	1	65%	1,123,379	65,598	518,957	159,091	379,733	379,733	103	3,687	117	59
11021004C26	Casey-Westfield USD 4C	2	74%	1,888,902	234,867	779,237	331,590	1,345,694	543,208	148	3,670	102	51
45067003026	Valmeyer USD 3	2	89%	836,075	255,748	272,761	87,370	615,878	220,197	60	3,670	115	58
30039176026	Trico USD 176	2	79%	2,339,834	430,713	921,369	298,494	1,650,596	689,238	188	3,666	115	58
0900197004	Prairieview-Ogden CCSD 197	3	96%	404,900	95,154	82,841	76,974	254,969	149,931	41	3,657	104	52
21028168026	Frankfort USD 168	1	72%	5,121,409	343,947	2,383,680	847,609	3,575,236	1,546,173	427	3,621	117	59
41057005026	Highland USD 5	2	73%	7,125,753	1,260,099	2,594,824	922,266	4,777,189	2,348,563	649	3,619	109	55
33048210026	Williamsfield USD 210	4	120%	547,161	221,794	76,327	83,201	381,322	165,839	46	3,605	93	47
47071221026	Forrestville Valley USD 221	2	74%	2,087,389	374,482	802,513	229,461	1,406,456	680,933	189	3,603	89	45
13041318027	Bluford Unit School District 318	1	67%	953,714	122,473	353,619	146,850	622,942	330,772	92	3,595	116	58
32038010026	Iroquois West USD 10	1	71%	4,188,606	458,533	2,503,868	385,039	3,347,440	841,166	234	3,595	106	53
20096100026	Wayne City USD 100	2	74%	1,062,397	152,604	385,800	172,110	710,514	351,883	98	3,591	116	58
41057015003	Wood River-Hartford ESD 15	2	88%	2,241,367	736,190	639,287	292,274	1,667,751	573,616	160	3,585	111	56
12017002026	Robinson USD 2	4	103%	4,046,613	971,726	1,022,814	744,903	2,739,443	1,307,170	365	3,581	102	51
39074025026	Monticello USD 25	4	132%	3,169,201	1,300,998	600,760	271,205	2,172,963	996,238	279	3,571	88	44
13058007004	Iuka CCSD 7	1	67%	658,918	51,624	304,978	85,550	442,153	216,766	61	3,554	110	55
13014063002	Albers SD 63	1	69%	249,265	34,909	89,234	25,847	149,990	99,275	28	3,546	109	55
49081200026	Sherard USD 200	2	75%	2,077,508	338,692	721,670	375,476	1,435,838	641,670	181	3,545	71	36
09010007026	Tolono USD 7	1	70%	2,979,821	483,466	1,048,673	495,836	2,027,975	951,845	269	3,538	101	51
50082130004	Smithton CCSD 130	1	68%	947,650	185,030	272,868	139,592	597,491	350,159	101	3,467	114	57
13014003026	Wesclin USD 3	1	64%	2,950,872	421,889	1,191,086	392,191	2,005,166	945,706	274	3,451	109	55
03068003026	Hillsboro USD 3	1	70%	4,038,237	774,855	1,193,785	589,312	2,557,952	1,480,285	429	3,451	108	54
48072321026	Il Valley Central USD 321	1	70%	4,572,855	1,037,249	1,630,102	347,208	3,014,558	1,558,297	452	3,448	73	37
21061001026	Massac UD 1	1	70%	4,971,453	524,998	2,173,938	822,332	3,521,269	1,450,184	421	3,445	117	59
28006017004	Ohio CCSD 17	4	154%	324,904	88,714	81,209	69,137	239,060	85,843	25	3,434	73	37
13041178004	Spring Garden CCSD 178	1	70%	683,650	68,389	222,564	133,480	424,433	209,217	61	3,430	116	58
39074057026	Deland-Weldon USD 57	4	139%	418,266	190,090	57,161	61,890	309,141	109,125	32	3,410	88	44
45067004026	Columbia USD 4	2	87%	3,304,875	707,467	934,604	724,276	2,366,348	938,528	276	3,400	115	58
35050017504	Dimmick Comm Cons SD #175	4	124%	288,886	106,641	48,949	45,384	200,974	87,912	26	3,381	74	37
20097001026	Grayville USD 1	2	80%	863,628	139,083	330,532	108,258	577,874	285,754	85	3,362	116	58
47098013002	Rock Falls SD 13	2	74%	2,740,977	202,244	1,321,729	466,036	1,990,009	750,968	225	3,338	74	37
32046111025	Kankakee SD 111	1	69%	10,823,440	1,131,670	4,897,614	2,175,072	8,204,356	2,619,084	786	3,332	79	40
08043119022	East Dubuque USD 119	2	85%	1,511,657	434,359	371,622	274,798	1,080,780	430,878	130	3,334	89	45
24032111016	Minooka CHSD 111	1	73%	6,983,741	1,845,552	3,014,648	844,471	5,704,671	1,279,070	387	3,305	106	53
39055009026	Sangamon Valley USD 9	2	79%	1,406,994	272,470	466,506	265,349	1,004,325	402,669	122	3,301	87	44
49081040022	Moline-Coal Valley USD 40	1	68%	15,755,083	3,636,140	5,142,701	2,888,335	11,667,175	4,087,907	1247	3,278	72	36
07016172002	Sandridge SD 172	1	63%	1,295,957	240,413	538,599	228,645	1,007,658	288,280	88	3,276	34	17
07016132002	Galumet Public SD 132	2	77%	2,609,954	244,066	1,517,690	413,138	2,174,894	435,060	133	3,271	28	14
11023006026	Edgar County CUD 6	3	94%	842,578	226,179	203,848	139,917	569,944	272,634	84	3,246	102	51
08089145022	Freeport SD 145	1	72%	11,398,119	3,290,578	4,431,402	1,619,269	9,341,248	2,056,871	634	3,244	90	45
21028047004	Benton CCSD 47	1	67%	3,028,307	294,636	1,454,467	398,003	2,147,105	881,202	272	3,240	116	58
20096112004	Fairfield PSD 112	1	67%	1,570,939	128,229	718,303	287,783	1,134,378	436,560	135	3,234	116	58
49081036002	Carbon Cliff-Barstow SD 36	2	78%	762,673	75,935	363,066	102,552	541,553	221,121	69	3,205	71	36
11087004026	Shelbyville USD 4	1	68%	2,377,550	298,173	1,117,227	383,956	1,799,356	578,194	181	3,194	107	54
12080001026	Richland County CUSD 1	1	70%	4,206,556	491,890	1,633,048	911,846	3,036,784	1,169,772	368	3,179	110	55
03026202026	St Elmo USD 202	1	71%	808,604	94,882	353,934	119,027	567,844	240,761	76	3,168	110	55

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT NO	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
13058600016	Salern CHSD 600	1	67%	1,539,179	276,312	733,308	207,032	1,216,652	322,527	102	3,162	110	55
11023001026	Shiloh CUSD 1	4	112%	1,004,630	416,273	234,552	136,450	787,275	217,354	69	3,150	102	51
49081030017	United Twp HSD 30	1	68%	4,272,757	1,183,625	1,538,868	527,941	3,250,434	1,022,323	325	3,146	72	36
47052220002	Steward FSD 220	4	121%	134,577	40,659	26,761	17,053	84,473	50,104	16	3,132	74	37
32046006026	Grant Park CUSD 6	2	89%	815,216	279,601	225,291	125,615	630,506	184,710	59	3,131	34	17
44063050026	Harvard CUSD 5	1	65%	8,289,319	2,463,655	3,662,211	942,022	7,067,888	1,221,432	394	3,100	69	35
110120022026	Marshall CUSD 2C	1	71%	3,323,288	464,830	1,363,223	473,296	2,301,349	1,021,939	331	3,087	102	51
13058720026	Odin PSD 722	2	74%	899,037	113,664	314,282	86,275	514,221	294,817	96	3,071	110	55
13014062002	Damiansville SD 62	2	75%	100,166	21,385	30,329	8,601	60,315	39,851	13	3,065	109	55
09010008026	Heritage CUSD 8	4	108%	805,469	196,403	268,041	139,175	603,619	201,850	66	3,058	102	51
08043205026	Warren CUSD 205	2	85%	1,223,384	452,975	310,405	191,455	954,836	268,549	88	3,052	89	45
39055011026	Warrensburg-Latham CUSD 11	2	76%	1,365,751	292,102	385,065	229,393	906,560	459,191	151	3,041	87	44
50082077016	Freeburg CHSD 77	1	65%	1,052,734	314,069	376,119	116,573	806,761	245,973	81	3,037	114	57
12051010026	Red Hill CUSD 10	1	68%	1,689,587	121,729	817,072	339,471	1,278,272	411,314	136	3,024	102	51
40056009026	Southwestern CUSD 9	1	72%	2,495,036	264,297	1,151,716	462,060	1,878,073	616,964	205	3,010	100	50
13014060002	Germantown SD 60	1	72%	392,024	43,497	151,796	67,767	263,060	128,964	43	2,999	109	55
30091017022	Cobden SD 17	1	69%	999,072	67,831	493,580	164,985	726,395	272,677	91	2,996	118	59
28037223026	Orion CUSD 223	2	80%	1,916,612	479,504	651,857	225,239	1,356,600	560,012	187	2,995	71	36
50082119002	Belle Valley SD 119	1	63%	3,543,640	383,572	1,709,584	522,250	2,635,406	928,234	311	2,985	113	57
33094304026	United CUSD 304	3	98%	1,958,273	727,223	473,768	169,600	1,370,592	587,681	197	2,983	71	36
11084010026	Auburn CUSD 10	1	71%	2,195,710	314,116	939,505	376,059	1,629,680	566,030	191	2,964	108	54
13058010004	Selmaville CCSD 10	1	69%	776,055	76,251	254,182	268,198	598,631	177,424	60	2,957	110	55
13041005004	Opdyke-Belle-Rive CCSD 5	2	87%	469,867	64,666	204,364	97,563	366,594	103,273	35	2,951	116	58
34040975002	Mundelein FSD 75	1	66%	5,867,839	2,477,116	1,712,862	712,061	4,902,039	965,800	328	2,945	59	30
28006098002	Dalzell SD 98	1	65%	139,786	7,313	82,776	17,154	107,603	32,183	11	2,926	76	38
07016158002	Lansing SD 158	1	70%	8,742,803	2,051,894	4,124,318	945,977	7,092,189	1,650,614	565	2,921	33	17
54092007026	Rossville-Alvin CUSD 7	2	78%	928,369	149,608	389,534	117,704	656,847	271,523	93	2,920	101	51
03025010026	Altamont CUSD 10	1	70%	1,512,552	178,952	599,235	229,987	1,064,859	447,693	154	2,907	107	54
12013010026	Clay City CUSD 10	2	75%	617,425	100,844	188,772	129,987	449,603	167,821	58	2,893	110	55
21100002026	Marion CUSD 2	1	71%	6,914,552	1,682,681	1,838,830	1,162,195	4,683,706	2,230,847	776	2,875	118	59
03011004026	Edinburg CUSD 4	2	88%	591,320	138,124	172,117	108,908	419,149	172,170	61	2,822	95	48
21100005026	Cartersville CUSD 5	1	62%	3,467,664	445,582	1,303,539	601,631	2,350,752	1,116,913	397	2,813	118	59
13041073002	Summersville SD 79	1	64%	496,879	42,861	196,437	108,632	347,931	148,949	53	2,810	116	58
54092002026	Westville CUSD 2	1	68%	3,134,846	229,793	1,514,999	522,200	2,266,992	867,854	309	2,809	104	52
20083001026	Galatia CUSD 1	1	66%	701,138	107,600	277,611	100,034	485,245	215,894	77	2,804	117	59
06016212016	Leyden CHSD 212	4	123%	19,542,210	13,210,876	3,603,842	1,147,342	17,962,061	1,580,149	565	2,797	77	39
48072328003	Hollis Cons SD 328	4	227%	310,241	185,640	26,460	20,779	232,878	77,363	28	2,763	93	47
12013035026	Flora CUSD 35	1	69%	2,778,436	288,198	1,146,762	513,918	1,948,878	829,558	301	2,756	110	55
21100004026	Herrin CUSD 4	1	66%	5,023,629	529,861	2,315,409	780,567	3,625,837	1,397,792	508	2,752	118	59
03011014024	South Fork SD 14	1	68%	570,517	46,969	232,548	105,542	385,058	185,459	68	2,727	95	48
3007101026	Meridian CUSD 101	2	78%	1,670,500	94,773	725,413	138,738	1,338,925	331,575	122	2,718	118	59
31045046022	SD U-46	1	63%	128,696,650	53,924,372	47,215,180	10,089,564	111,229,116	17,467,534	6454	2,706	43	22
39055003026	Mt Zion CUSD 3	1	67%	3,228,950	516,996	1,157,271	687,245	2,361,512	867,438	322	2,694	107	54
11012003026	Martinsville CUSD 3C	2	77%	720,776	65,528	269,179	125,959	460,666	260,110	97	2,682	102	51
11021305026	Arthur CUSD 305	3	98%	2,543,469	768,511	833,344	401,848	2,003,704	539,765	202	2,672	101	51
01069027026	Triopia CUSD 27	2	79%	699,568	166,635	221,671	117,142	505,448	194,120	73	2,659	99	50
13095011004	Irvington CCSD 11	1	66%	188,189	59,858	51,300	21,321	132,480	55,709	21	2,653	109	55
08089201026	Dakota CUSD 201	2	78%	1,195,252	309,895	355,226	259,716	924,837	270,415	102	2,651	90	45
54092010026	Potomac CUSD 10	2	82%	452,293	69,311	165,415	90,488	325,214	127,079	48	2,647	101	51

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT NO	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
28006502017	Hall HSD 502	1	69%	1,137,901	369,734	447,731	109,264	926,729	211,172	81	2,607	76	38
51084001026	Tri City CUSD 1	1	69%	1,319,155	323,751	445,899	181,848	951,499	367,656	142	2,589	87	44
12040001026	Jasper County CUD 1	2	77%	2,293,612	374,700	847,477	452,628	1,674,804	618,808	240	2,578	102	51
40056006026	Stamton CUSD 6	1	66%	2,700,726	342,762	1,184,231	1,889,635	362,642	811,091	316	2,567	108	54
28037227026	Cambridge CUSD 227	2	74%	770,762	179,436	234,865	159,282	573,583	197,179	77	2,561	93	47
21028188026	Zeigler-Royalton CUSD 188	1	72%	1,513,496	70,984	793,061	292,214	1,156,259	357,237	140	2,552	117	59
21100003026	Crab Orchard CUSD 3	1	68%	771,504	119,261	378,463	109,822	557,546	213,958	84	2,547	117	59
47098145004	Montmorency CCSD 145	3	90%	889,025	112,869	275,265	75,815	463,949	124,076	49	2,532	73	37
28037190004	Colona SD 190	1	69%	889,403	95,783	433,961	135,010	664,754	224,649	89	2,524	71	36
30091043004	County of Union Sch Dist No43	2	74%	777,424	47,308	401,904	136,672	585,884	191,540	76	2,520	118	59
26029001026	Astoria CUSD 1	2	90%	794,817	145,354	342,614	100,502	588,470	206,346	82	2,516	94	47
48072070002	Montroe SD 70	2	65%	510,889	80,243	189,168	93,087	362,498	148,391	59	2,515	92	46
17054023026	Mt Pulaski CUSD 23	4	122%	1,350,972	693,625	354,975	71,195	1,119,795	231,176	92	2,513	87	44
06016083002	Mannheim SD 83	4	109%	12,657,515	7,985,157	2,356,478	1,232,338	11,573,973	1,083,542	432	2,508	77	39
20035001026	Hardin County CUSD 1	2	75%	1,384,714	153,827	653,898	256,654	1,064,380	320,334	130	2,464	117	59
03011008026	Pana CUSD 8	1	72%	3,119,317	433,343	1,165,572	806,009	2,404,924	714,392	290	2,463	107	54
11070500026	Sullivan CUSD 300	1	66%	1,786,189	292,981	739,184	318,532	1,350,697	435,492	177	2,460	107	54
07016227017	Rich Twp HSD 227	2	82%	16,137,053	8,817,878	5,442,271	569,099	14,829,248	1,307,805	534	2,449	38	19
13095010026	West Washington Co CUD 10	1	71%	1,063,718	241,181	365,301	201,229	807,711	256,007	106	2,415	109	55
06016078002	Rosemont ESD 78	4	249%	885,347	560,151	116,746	89,879	766,777	118,571	50	2,371	20	10
01069011026	Meredosia-Chambersburg CUSD 11	4	127%	984,612	460,554	270,978	102,130	833,662	150,950	64	2,359	100	50
20096014004	Geff CCSD 14	2	80%	220,259	13,683	106,469	48,237	168,389	51,870	22	2,358	116	58
47098003026	Prophetstown-Lyndon-Tampico CUSD3	2	80%	2,219,153	577,073	887,654	257,160	1,721,887	497,266	214	2,324	73	37
11087003A26	Cowden-Herrick CUSD 3A	2	80%	707,740	68,575	319,942	177,909	566,426	141,314	61	2,317	107	54
20096200026	North Wayne CUSD 200	2	82%	768,781	169,490	279,386	134,673	583,550	185,232	80	2,315	116	58
03026203026	Vandalia CUSD 203	1	69%	3,632,788	578,094	1,658,135	602,135	2,838,364	794,424	348	2,283	110	55
51084001026	Pawnee CUSD 11	4	107%	1,508,220	714,373	238,760	236,125	1,189,258	318,962	140	2,278	108	54
32038249026	Crescent Iroquois CUSD 249	4	132%	287,682	126,927	54,871	35,404	217,202	70,480	31	2,274	106	53
13041082002	Bethel SD 82	1	73%	444,627	64,591	164,541	99,818	328,950	115,677	51	2,268	116	58
20096225016	Fairfield Comm H S Dist 225	1	68%	1,012,846	145,522	559,513	120,304	825,339	187,507	83	2,259	116	58
04101207016	Hononegah CHD 207	1	71%	5,158,966	2,227,414	1,642,080	644,896	4,514,390	644,576	288	2,238	90	45
35050425026	Lostant CUSD 425	4	149%	328,878	145,059	107,199	28,240	280,499	48,379	22	2,199	105	53
11087021026	Central A & M CUD 21	2	82%	2,111,127	684,722	890,232	164,804	1,739,759	371,368	169	2,197	107	54
40056008026	Bunker Hill CUSD 8	1	68%	1,113,856	100,294	497,692	225,456	823,442	290,414	133	2,184	100	50
40007040026	Calhoun CUSD 40	1	63%	916,652	96,366	387,533	194,223	678,123	238,529	110	2,168	100	50
51065213026	Athens CUSD 213	1	68%	1,711,351	362,643	648,468	276,058	1,287,168	424,183	197	2,153	108	54
13058002003	Kell Cons SD 2	2	77%	235,830	35,714	132,496	21,141	189,351	46,480	22	2,113	110	55
45079139026	Chester CUSD 139	1	66%	2,091,484	301,390	969,343	349,491	1,620,224	471,260	225	2,094	115	58
13058401026	South Central CUD 401	1	70%	1,714,151	275,604	704,566	336,314	1,316,484	397,667	191	2,082	110	55
30091016004	Lick Creek CCSD 16	1	65%	189,772	14,563	91,244	36,952	142,759	47,013	23	2,044	118	59
56099017002	Channahon SD 17	4	129%	3,544,178	2,196,267	722,303	249,737	3,168,307	375,872	185	2,032	86	43
26034325026	Nauvoo-Colusa CUSD 325	4	102%	558,958	182,756	176,321	99,438	458,515	100,443	50	2,009	94	47
13014012004	Brees ESD 12	1	72%	915,652	137,433	306,532	199,619	643,585	272,068	136	2,000	109	55
45079134004	Prairie Du Rocher CCSD 134	2	86%	274,052	36,442	134,396	39,660	210,498	63,554	32	1,986	115	58
20033010026	Hamilton Co CUSD 10	2	74%	2,157,977	347,983	957,852	359,134	1,664,969	493,008	253	1,949	116	58
11023003026	Kansas CUSD 3	4	109%	340,152	72,058	109,429	96,996	278,483	61,669	32	1,927	102	51
13095049004	Nashville CCSD 49	2	76%	1,596,741	311,789	808,699	220,218	1,340,706	256,035	139	1,842	109	55
13058133002	Central City SD 133	1	60%	727,556	34,117	389,380	140,146	563,643	163,913	89	1,842	110	55
03026204026	Ramsey CUSD 204	1	70%	849,286	65,752	440,014	159,629	665,395	183,891	102	1,803	110	55

2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
13095015004	Ashley CCSD 15	4	103%	320,824	54,541	142,054	50,567	247,162	73,662	41	1,797	109	55
13014001026	Carlyle CUSD 1	2	79%	2,212,059	487,432	736,944	565,678	1,790,054	422,005	238	1,773	110	55
13058111002	Salem SD 111	1	66%	2,758,736	320,855	1,504,992	451,058	2,276,905	481,831	272	1,771	110	55
11015002026	Mattoon CUSD 2	1	72%	6,796,104	1,135,724	2,831,700	1,691,690	5,659,114	1,136,991	644	1,766	101	51
20097005026	Carmi-White County CUSD 5	1	71%	4,265,960	1,611,519	1,422,543	687,871	3,721,934	544,027	321	1,695	116	58
35050095004	Grand Ridge CCSD 95	4	109%	644,829	240,304	210,836	109,450	560,590	84,239	50	1,685	76	38
09080399026	Chadwick-Milledgeville CUSD 399	3	94%	742,376	189,068	299,373	141,900	630,341	112,035	68	1,648	89	45
39055002026	St Rose SD 14-15	2	85%	1,465,019	324,211	589,129	288,072	1,201,413	263,606	160	1,648	88	44
48072066002	Bartonville SD 66	1	65%	1,713,629	26,635	54,906	52,891	134,432	37,196	23	1,617	109	55
17053090017	Pontiac Twp HSD 90	2	75%	1,020,182	479,523	304,402	113,455	897,380	122,802	83	1,480	91	46
03003001026	Mulberry Grove CUSD 1	1	69%	2,339,188	1,302,513	597,497	248,256	2,148,266	190,922	132	1,446	105	53
11015005026	Oakland CUSD 5	2	78%	724,832	122,680	444,642	8,753	576,074	148,757	103	1,444	110	55
39055015026	Meridian CUSD 15	1	68%	1,279,733	262,869	505,726	271,200	1,039,795	239,938	170	1,411	107	54
39074100026	Cerro Gordo CUSD 100	3	91%	637,153	218,443	249,050	68,734	536,227	100,926	72	1,402	88	44
01005001026	Brown County CUSD 1	2	85%	1,197,829	233,419	403,854	356,080	993,352	204,477	146	1,401	99	50
53090606004	Spring Lake CCSD 606	4	101%	116,480	36,181	39,244	16,091	91,514	24,966	18	1,387	93	47
21028091004	Akin CCSD 91	4	161%	206,369	81,868	39,541	52,177	173,585	32,783	25	1,311	117	59
20093017024	Allendale CCSD 17	1	63%	237,037	26,233	116,962	49,350	192,545	44,492	34	1,309	116	58
13058135002	Centralla SD 135	2	75%	3,817,486	546,829	2,015,646	782,963	3,345,438	472,048	363	1,300	110	55
19022203026	Naperville CUSD 203	4	119%	65,448,927	43,744,289	12,788,412	6,339,816	62,872,517	2,576,410	2035	1,266	41	21
17054404016	Lincoln CHSD 404	1	70%	1,806,354	736,394	578,640	329,358	1,644,392	161,962	129	1,256	87	44
51084016026	New Berlin CUSD 16	2	85%	2,531,621	1,654,337	502,145	230,608	2,387,090	144,531	117	1,235	108	54
45079001022	Coulterville USD 1	1	64%	407,465	60,206	229,733	57,284	347,223	60,243	50	1,205	115	58
28006084004	Malden CCSD 84	3	90%	195,776	47,345	87,158	37,347	23,926	23,926	20	1,196	73	37
28006303026	La Moille CUSD 303	4	126%	636,437	242,346	246,260	78,827	567,433	69,004	59	1,170	73	37
49081300026	Rockridge CUSD 300	3	95%	1,349,031	452,837	494,509	261,078	1,208,425	140,606	123	1,143	94	47
20096006004	New Hope CCSD 6	1	64%	230,132	18,077	131,175	52,432	201,684	28,448	25	1,138	116	58
20096017004	Jasper CCSD 17	1	63%	294,538	20,012	170,819	60,872	251,703	42,835	38	1,127	116	58
13058100026	Patoka CUSD 100	4	131%	562,857	184,497	187,363	134,928	506,788	56,069	50	1,121	110	55
47071161004	Creston CCSD 161	4	128%	164,274	86,053	28,780	28,848	143,681	20,593	19	1,084	74	37
19022002002	Bensenville SD 2	2	86%	7,391,870	4,817,814	1,374,806	764,103	6,956,723	435,147	411	1,059	77	39
44063003003	Fox River Grove Cons SD 3	4	105%	1,215,089	699,927	298,803	125,355	1,124,086	91,004	87	1,046	52	26
21044043003	Buncombe Cons SD 43	1	73%	124,708	26,247	49,555	31,552	107,354	17,354	18	964	117	59
21028103013	Benton Cons HSD 103	1	68%	1,302,851	412,257	590,414	206,798	1,209,469	93,382	101	925	116	58
03025050026	Teutopolis CUSD 50	2	77%	1,172,105	193,192	455,498	387,746	1,036,436	135,669	150	904	107	54
11087005A26	Stewardson-Strasburg CUD 5A	1	68%	651,627	104,851	363,220	122,475	590,546	61,082	72	848	107	54
39074005026	Bement CUSD 5	4	104%	682,867	334,952	237,801	57,006	629,758	53,108	64	830	88	44
13014046002	Willow Grove SD 46	1	63%	424,152	53,205	228,294	93,730	375,229	48,922	60	815	110	55
30073101016	Pinckneyville HSD 101	1	70%	750,456	210,649	366,127	122,805	699,581	50,874	66	762	117	59
21028174026	Thompsonville CUSD 174	1	71%	517,433	71,172	277,037	115,140	463,349	54,085	71	741	107	54
11018003026	Neoga CUSD 3	2	80%	938,275	195,954	387,523	265,913	849,391	88,885	120	740	102	51
11023004026	Paris CUSD 4	2	90%	681,208	155,248	336,165	121,727	613,141	68,068	92	725	73	37
28088001026	Bradford CUSD 1	4	123%	470,186	221,731	127,253	84,925	433,908	36,260	50	740	102	51
31045300026	CUSD 300	1	69%	74,131,906	42,303,729	21,503,502	8,232,804	72,040,034	2,091,871	3525	593	66	33
50082181002	Signal Hill SD 181	1	73%	758,298	163,773	375,145	159,053	697,971	60,326	103	586	113	57
50082105002	Pontiac-W Holiday SD 105	4	103%	1,155,602	462,561	368,806	235,580	1,066,946	88,655	153	579	112	56
40056034026	North Mac CUSD 34	2	76%	1,826,702	397,761	869,745	425,653	1,693,159	133,543	249	536	108	54
03011001026	Morrisonville CUSD 1	2	89%	504,473	149,507	229,818	86,772	466,097	38,375	75	512	108	54

**2024 Special Education Expenditures and Receipts Report
(By Net Expenditures Per Child) *FY2023 tier designations**

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
51084015026	Williamsville CUSD 15	1	70%	1,655,931	414,695	735,878	394,390	1,544,964	110,967	220	504	108	54
50082030003	St Liberty Cons SD 30	4	107%	70,733	18,827	33,611	12,998	65,436	5,297	12	441	109	55
54092001026	Bismarck Henning CUSD	1	65%	1,234,673	247,589	642,104	295,423	1,185,115	49,557	137	362	101	51
01001004002	CUSD 4	2	77%	1,039,160	219,989	646,688	130,957	997,634	41,526	120	346	99	50
35050082004	Deer Park CCSD 82	4	158%	122,155	75,197	28,693	14,984	118,874	3,280	11	298	76	38
13095099016	Nashville CHSD 99	1	68%	2,781,335	245,293	2,408,615	116,050	2,769,958	11,376	54	211	109	55
13058501026	Sandoval CUSD 501	1	70%	979,632	128,277	584,722	247,644	960,644	18,989	134	142	110	55
13014057002	Bartels SD 57	1	64%	118,081	59,681	444,471	42,272	116,431	1,649	14	118	110	55
50082070004	Freeburg CCSD 70	1	73%	1,035,379	351,239	444,471	227,834	1,023,545	11,835	160	74	114	57
09010188004	Gifford CCSD 188	3	95%	178,674	66,827	82,114	29,256	178,197	477	24	20	101	51
01001001026	Payson CUSD 1	2	75%	919,728	145,663	516,373	256,038	918,075	1,654	98	17	100	50
13014186002	North Wamac SD 186	2	75%	265,353	49,604	171,987	43,458	265,050	303	43	7	110	55
44063200026	Woodstock CUSD 200	1	69%	19,630,121	11,933,388	5,370,413	2,656,413	19,960,215	(830,094)	1078	(306)	69	35
16019425026	Indian Creek CUSD 425	4	105%	1,669,028	1,040,385	487,633	193,991	1,722,009	(52,981)	124	(427)	74	37
19022202026	Lisle CUSD 202	4	149%	9,122,610	6,904,895	1,816,104	542,510	9,263,509	(140,899)	315	(447)	42	21
11023095025	Paris-Union SD 95	1	72%	1,808,416	186,920	1,199,775	567,962	1,954,657	(146,240)	316	(463)	102	51
17054021026	Hartsburg EmDcn CUSD 21	3	100%	259,909	108,563	71,963	88,021	268,547	(8,638)	18	(480)	87	44
13041003004	Field CCSD 3	1	70%	404,534	124,458	197,161	103,930	425,548	(21,014)	36	(584)	116	58
03025020026	Beecher City CUSD 20	3	100%	437,512	115,372	155,231	202,959	473,562	(36,050)	54	(668)	107	54
13095001004	Oakdale CCSD 1	3	96%	115,412	33,362	65,180	25,918	124,461	(9,048)	13	(696)	115	58
21044064002	Cypress SD 64	1	69%	111,535	20,205	82,417	27,965	130,587	(19,052)	24	(794)	117	59
28006505016	Ohio CHSD 505	4	270%	113,416	96,360	16,253	5,650	118,264	(4,848)	4	(1,212)	73	37
56099070C04	Laraway CCSD 70C	4	194%	2,619,656	1,908,049	692,267	254,842	2,855,158	(235,502)	120	(1,963)	86	43
04101322026	Durand CUSD 322	3	94%	2,374,321	1,871,808	492,686	178,323	2,542,817	(168,496)	77	(2,258)	90	45
17054088002	New Holland-Middletown ED 88	4	124%	323,672	257,810	63,920	42,588	364,318	(40,647)	18	(2,259)	113	57
41057003026	Venice CUSD 3	4	235%	572,770	427,267	132,598	64,872	624,738	(51,968)	23	(2,602)	69	35
44063018004	Riley CCSD 18	4	116%	824,824	679,733	158,788	108,575	947,096	(122,272)	47	(3,591)	110	55
13058200017	Centralia HSD 200	1	71%	3,732,238	1,489,495	2,584,666	383,550	4,457,711	(725,473)	202	(4,785)	102	51
03025030026	Dieterich CUSD 30	1	64%	1,030,661	87,927	450,349	923,034	1,461,309	(430,648)	90	(6,214)	86	43
56099081002	Union SD 81	4	200%	495,211	490,814	80,595	54,294	625,703	(130,492)	21	(6,346)	115	58
45079122019	Chester N HSD 122	2	75%	15,731	27,190	43,500	8,504	79,194	(63,463)	10	(13,100)	88	44
39055001026	Argenta-Oreana CUSD 1	1	70%	1,179,821	234,745	2,890,586	386,364	3,511,694	(2,331,873)	178	8,415		
Total				77,150,103,424	1,696,459,405	2,024,222,263	699,969,292	4,420,650,960	2,729,452,465	324,344			

This report excludes thirty-five districts that did not submit an FY 2023 AFR by the time this report was compiled. The excluded districts are listed below.

- 06016201017 J S Morton HSD 201
- 07016104002 Summit SD 104
- 07016108002 Willow Springs SD 108
- 07016123002 Oak Lawn-Hometown SD 123
- 07016133002 Gen George Patton SD 133
- 07016144002 Prairie-Hills ESD 144
- 07016147002 W Harvey-Dixmoor PSD 147
- 07016148002 Dolton SD 148
- 07016149002 Dolton SD 149
- 07016150002 South Holland SD 150
- 07016151002 South Holland SD 151
- 07016152002 Harvey SD 152
- 07016152502 Hazel Crest SD 152-5

Illinois State Board of Education
 School Business Services Department

2024 Special Education Expenditures and Receipts Report
 (By Net Expenditures Per Child) *FY2023 tier designations

RCDT No	District Name	Tier	Percent of Adequacy	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special Education Child Count	Net Expenditures Per Child Count	House District	Senate District
07016154002	Thornton SD 154												
07016159002	ESD 159												
07016160002	Country Club Hills SD 160												
07016168004	CCSD 168												
07016170002	Chicago Heights SD 170												
07016205017	Thornton Twp HSD 205												
13014021002	Aviston SD 21												
13041006004	Grand Prairie CCSD 6												
13041099004	Farrington CCSD 99												
13041209027	Woodlawn Unit School District 209												
19022201026	CUSD 201												
20083004026	Eldorado CUSD 4												
24047115026	Yorkville CUSD 115												
26034316026	Warsaw CUSD 316												
30039140004	Unity Point CCSD 140												
30039196026	Elverado CUSD 196												
30073204004	CCSD 204												
32046259004	Pembroke CCSD 259												
33048276026	Abingdon-Avon CUSD 276												
50082203017	O Fallon Twp HSD 203												
51065200026	Greenview CUSD 200												
51084186025	Springfield SD 186												

Special Education Expenditures and Receipts Report

School Code, Section 2-3.145

Appendices

May 1, 2024

Appendix A

Special Education Expenditures and Receipts Report - 2024 (Based on FY 2023 Annual Financial Report Data)

DEFINITIONS & ASSUMPTIONS

DEFINITIONS

Basis of accounting is either a cash basis or an accrual basis. For purposes of reporting on the Annual Financial Report (AFR) (ISBE Form 50-35), cash basis includes a "modified cash" basis and accrual basis includes a "modified accrual" basis.

Expenditures are transactions involving the disbursement of cash or the establishment of an obligation without creating an asset or canceling a liability.

Net expenditures are expenditures minus the sum of federal, state, and local receipts. (Note: Negative value indicates receipts exceed expenditures.)

Receipts are transactions involving the receipt of cash (or other economic resources) without creating a liability or canceling an asset.

- **Federal receipts** consist of federal grants, aids, and reimbursements (4000 Accounts).
- **State receipts** consist of state grants, aids, and reimbursements (3000 Accounts).
- **Local receipts** consist of taxes, tuition, charges for services, fees, investment income, and miscellaneous proceeds (1000 Accounts).

Special education child counts are determined from the IEP-Student Tracking and Reporting (I-Star) Report or Fall Housing Report System for fiscal year 2007 and Student Information System (SIS) for FY 2008 and beyond. Special education students reported must be eligible to receive services or be in a special education program receiving direct or related services, be at least age 3 through age 21 inclusive, and have an Individualized Education Program (IEP) or Individualized Services Plan in place. Applicable categories are:

- A. **Special education child count** is obtained from the I-Star Report submitted to ISBE.
- B. **Special education child (full-time equivalent) count** is calculated from the I-Star Report utilizing each student's beginning and end date and percentage of time in special education as determined by the education environment.
- C. **Total child count** is obtained from the student information submitted to ISBE in SIS.
- D. **Special education child count divided by total child count** is calculated from information in items A and C above.
- E. **Special education child full-time equivalent count divided by total child count** is calculated from information in items B and C above.

ASSUMPTIONS

- Figures exclude the Municipal Retirement/Social Security Fund. This fund is created if a separate tax is levied to provide resources for the school district's share of retirement benefits for covered employees or a separate tax is levied to provide resources only for the district's share of Social Security and Medicare payments for covered employees. If these taxes are not levied, the payments should be charged to the fund where the salary is charged.
- Figures include expenditures for bilingual programs but exclude expenditures from vocational education or Title I programs.
- Flow-Through Receipts from One Local Education Entity to Another Local Education Agency include only the flow-through monies from federal sources (2200 Account). Similar receipts from state or local sources are excluded (2100 and 2300). However, each school district's related receipts and expenditures will be captured in the calculation.
- The school district AFR may be filed using either the cash or the accrual basis of accounting. Adjustments have not been made for any differences in the recognition/timing of receipts and/or expenditures that result from the basis of accounting used by the school district.
- The data is limited to the accuracy as reported to ISBE from the districts.
- Attendance/Social Worker and Psychological Services are assumed at 90% special education for all districts. Other Support Services – Pupil are assumed at 5% special education for all districts.
- The percentage of time assumed for special education is the highest percentage allowable for each designated educational environment. For example, if the designated educational environment reports a student is 40% to 79% in the regular classroom, it is assumed that the student is 60% special education.
- The special education pupil transportation expenditures and receipts are obtained from the unaudited Pupil Transportation Claim as submitted by the district.

Appendix B

Illinois State Board of Education
Dr. Tony Sanders, State Superintendent of Education
School Business Services
Data Source for the Summary Report of
Special Education Expenditures & Receipts - School Code, Section 2-3.145 (105 ILCS 5/2-3.145) *
 (Based on the FY23 Annual Financial Report Data)

RCDDT Code:

- A. Special Education Child Headcount = 98.00
- B. Special Education Child Full-time Equivalent Count = 36.21
- C. Total Child Headcount = 493.00

District:

- D. Special Education Head Count divided by Total Headcount = 0.19878
- E. Special Education Full-time Equivalent Count divided by Total Headcount = 0.07345

<u>Fund</u>	<u>Page</u>	<u>Line</u>	<u>Col</u>	<u>LineDesc</u>	<u>Amount</u>	<u>Percent</u>	<u>SpecEd</u>	<u>AmountSpEd</u>
A. Total Expenditures								
1. ED	16	8	K	1200 Special Education Programs (1200-1220)	373,193	100%	100%	373,193.00
2. ED	16	9	K	1225 Special Education Programs Pre-K	0	100%	100%	0.00
3. ED	16	15	K	1600 Summer School Programs	0	7.345000%	7.345000%	0.00
4. ED	16	18	K	1800 Bilingual Programs	0	7.345000%	7.345000%	0.00
5. ED	16	22	K	1912 Special Education Programs K-12 - Private Tuition	151,204	100%	100%	151,204.00
6. ED	16	23	K	1913 Special Education Programs Pre-K - Tuition	0	100%	100%	0.00
7. ED	16	29	K	1919 Summer School Program - Private Tuition	0	7.345000%	7.345000%	0.00
8. ED	16	31	K	1921 Bilingual Programs - Private Tuition	0	90%	90%	0.00
9. ED	16	38	K	2110 Attendance & Social Work Services	0	100%	100%	0.00
10. ED	16	39	K	2120 Guidance Services	67,461	7.345000%	7.345000%	4,955.01
11. ED	16	40	K	2130 Health Services	12,042	19.878000%	19.878000%	2,393.70
12. ED	16	41	K	2140 Psychological Services	0	90%	90%	0.00
13. ED	16	42	K	2150 Speech Pathology & Audiology Services	49,578	100%	100%	49,578.00
14. ED	16	43	K	2190 Other Support Services -- Pupils	0	5%	5%	0.00
15. ED	16	46	K	2210 Improvement of Instruction Services	215,325	7.345000%	7.345000%	15,815.62
16. ED	16	47	K	2220 Educational Media Services	6,689	7.345000%	7.345000%	491.30
17. ED	16	48	K	2230 Assessment & Testing	0	19.878000%	19.878000%	0.00
18. ED	16	51	K	2310 Board of Education Services	59,218	7.345000%	7.345000%	4,349.56
19. ED	16	52	K	2320 Executive Administration Services	165,731	7.345000%	7.345000%	12,172.94
20. ED	16	53	K	2330 Special Area Administrative Services	5,565	7.345000%	7.345000%	408.74
21. ED	17	57	K	2410 Office of the Principal Services	208,371	19.878000%	19.878000%	41,419.98
22. ED	17	61	K	2510 Direction of Business Support Services	0	7.345000%	7.345000%	0.00
23. ED	17	62	K	2520 Fiscal Services	41,588	7.345000%	7.345000%	3,054.63
24. ED	17	63	K	2540 Operation & Maintenance of Plant Services	52,450	7.345000%	7.345000%	3,852.45
25. O&M	18	128	K	2540 Operation & Maintenance of Plant Services	526,229	7.345000%	7.345000%	38,651.52
26. Pupil Transportation Claim Details (ISBE Form 5023) Line 23 Total Costs-Special Education FY2024:(School Year 2022-2023)					162,827	100%	100%	162,827.00
27. ED	17	66	K	2570 Internal Services	0	7.345000%	7.345000%	0.00
28. ED	17	74	K	2600 Total Support Services - Central	0	7.345000%	7.345000%	0.00
29. ED	17	81	K	4120 Payments for Special Education Programs	55,361	100%	100%	55,361.00
30. ED	17	88	K	4220 Payments for Special Education Programs - Tuition	0	100%	100%	0.00
31. ED	17	96	K	4320 Payments for Special Education Programs - Transfers	0	100%	100%	0.00
32. ED	17	103	K	4400 Payments to Other Districts & Govt Units (Out of State)	0	100%	100%	0.00
33. Total (Lines 1 through 32)								
B. Less Receipts/Revenues or Disbursements/Expenditures Not Applicable To Operating Expense of Regular Program					1,409,938	7.345000%	7.345000%	103,559.94
34. ED	10	5	C	1110 Designated Purposes Levies (1110-1120)	28,628	100%	100%	28,628.00
35. ED	10	7	C	1140 Special Education Purposes Levy	0	100%	100%	0.00
36. O&M	10	7	D	1140 Special Education Purposes Levy	0	100%	100%	0.00
37. ED	10	10	C	1170 Summer School Purposes Levy	0	7.345000%	7.345000%	0.00

Appendix B

Illinois State Board of Education
Dr. Tony Sanders, State Superintendent of Education

School Business Services

Data Source for the Summary Report of
Special Education Expenditures & Receipts - School Code, Section 2-3.145 (105 ILCS 5/2-3.145) *
(Based on the FY23 Annual Financial Report Data)

38. ED	10	14	C	1210 Mobile Home Privilege Tax	46	7.345000%	3.37
39. ED	10	15	C	1220 Payments From Local Housing Authorities	0	7.345000%	0.00
40. ED	10	16	C	1230 Corporate Personal Property Replacement Taxes	132,185	7.345000%	9,708.98
41. ED	10	17	C	1290 Other Payments in Lieu of Taxes	0	7.345000%	0.00
42. ED	10	32	C	1341 Special Education Tuition From Pupils or Parents (In State)	0	100%	0.00
43. ED	10	33	C	1342 Special Education Tuition From Other Districts (In State)	0	100%	0.00
44. ED	10	34	C	1343 Special Education Tuition From Other Sources (In State)	0	100%	0.00
45. ED	10	35	C	1344 Special Education - Tuition From Other Sources (Out of State)	0	100%	0.00
46. ED	11	65	C	1510 Interest on Investments	51,232	7.345000%	3,762.99
47. ED	12	115	C	2200 Flow-Through Revenue from Federal Sources	0	100%	0.00
48. ED	12	120	C	3001 EBF Formula (Section 18-8.15) Funding Received per AFR less amounts on lines 49 and 50	1,767,977	7.345000%	129,857.94
49.				EBF** - FY 2023 Sp Ed Funding Allocation Table on ISBE Website at https://www.isbe.net/Pages/ebfdistribution.aspx	180,186	100%	180,186.29
50.				EBF** - FY 2023 English Learner Education Funding Allocation Table on ISBE Website at https://www.isbe.net/Pages/ebfdistribution.aspx	437	7.345000%	32.11
51. ED	12	123	C	3099 Other Unrestricted Grants-in-Aid from State Sources	0	7.345000%	0.00
52. ED	12	127	C	3100 Special Education - Private Facility Tuition	99,823	100%	99,823.00
53. ED	12	128	C	3105 Special Education - Funding for Children Requiring SpEd Services	0	100%	0.00
54. ED	12	129	C	3110 Special Education - Personnel	0	100%	0.00
55. ED	12	130	C	3120 Special Education - Orphanage - Individual	13,484	100%	13,484.00
56. ED	12	131	C	3130 Special Education - Orphanage - Summer	0	100%	0.00
57. ED	12	132	C	3145 Special Education - Summer School	0	100%	0.00
58. ED	12	133	C	3199 Special Education - Other	0	100%	0.00
59. ED	12	145	C	3305 Bilingual Education - Downstate - TPI and TBE	0	7.345000%	0.00
60. ED	12	146	C	3310 Bilingual Education - Transitional Bilingual Education	0	7.345000%	0.00
61.				3999 Priority Schools Grant	0	7.345000%	0.00
62. Pupil Transportation Computation Summary Line 47 Prorated Spec. Ed. Pupil Trans. Reimbursement FY2024;(School Year 2022-2023)					92,990	100%	92,990.00
63. ED	14	213	C	4600 Fed - Spec Education - Preschool Flow-Through	11,385	100%	11,385.00
64. ED	14	214	C	4605 Fed - Spec Education - Preschool Discretionary	0	100%	0.00
65. ED	14	215	C	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence	225,854	100%	225,854.00
66. ED	14	216	C	4625 Fed - Spec Education - IDEA - Room & Board	0	100%	0.00
67. ED	14	217	C	4630 Fed - Spec Education - IDEA - Discretionary	0	100%	0.00
68. ED	14	218	C	4699 Fed - Spec Education - IDEA - Other	0	100%	0.00
69. ED	14	225	C	4850 General State Aid - Education Stabilization	0	100%	0.00
70. ED	14	231	C	4866 IDEA - Part B - Preschool	0	7.345000%	0.00
71. ED	14	232	C	4857 IDEA - Part B - Flow-Through	0	100%	0.00
72. ED	15	243	C	4870 General State Aid - Other Govt Services Stabilization	0	7.345000%	0.00
73. ED	15	265	C	4991 Medicaid Matching Funds - Administrative Outreach	5,683	100%	5,683.00
74. ED	15	266	C	4992 Medicaid Matching Funds - Fee-For-Service Program	13,116	100%	13,116.00
75. Total (lines 34 through 74)					5,683	100%	5,683.00
76. Total (Estimated Unreimbursed Cost of Special Education (Line 33 minus Line 75))					13,116	100%	13,116.00
							918,074.62
							1,653.83

* These limited calculations are those that were thoroughly discussed and agreed upon with the bill sponsor. This report is not intended to be wholly conclusive of the total cost incurred by districts to educate their special needs students and should not be construed as such. Figures are compiled from the Annual Financial Reports (ISBE Form 50-35) filed pursuant to Sections 3-7 and 3-15.1 of the School Code. Additional information was obtained from the Pupil Transportation Claim Detail (ISBE Form 5023); the Annual Claim for Pupil Transportation Reimbursement Computation Worksheet Summary (ISBE Form 5023); the Student Information System (SIS); and school district enrollment.

** Evidence Based Funding (Section 18-8.15)